



**DHANALAKSHMI SRINIVASAN  
COLLEGE OF ARTS & SCIENCE FOR WOMEN**



**(Autonomous)**

**(Affiliated to Bharathidasan University, Re-Accredited with "A" Grade by NAAC)**

**Perambalur**

**BACHELOR OF COMMERCE (B.Com.)**


**COURSE STRUCTURE UNDER CBCS**

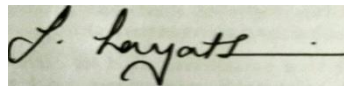
**(Applicable to the candidate admitted from the academic year 2021-2022 onwards)**

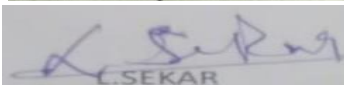
YEAR/ SEM	PART	COURSE	COURSE TITLE	COURSE CODE	INSTRUCTION PERIODS PER WEEK	CREDIT	EXAM HOURS	MARKS		TOTAL	
								Int	Ext		
I Year & I Sem	I	Language Course – I	Cheyyl, (Ikkalailakkiyam) Sirukadhai, Illakiyavaralaru/Hindi/ French/Sanskrit/Arabic	21U1LT1/ 21U1LH1/ 21U1LF1/ 21U1LS1/ 21U1LA1	6	3	3	25	75	100	
	II	English Language Course – I	English for Communication – I	21U1EL1	6	3	3	25	75	100	
	III	Core Course I	Principles of Accountancy		21UCO1C1	5	5	3	25	75	100
			Contemporary Management		21UCO1C2	5	4	3	25	75	100
			Business Economics		21UCO1A1	4	3	3	25	75	100
		Allied Course II	Office Management		21UCO1A2	2	-	-	-	-	-
	IV	Environmental studies	Environmental studies		21U1EVS	2	2	3	25	75	100
<b>TOTAL</b>					<b>30</b>	<b>20</b>				<b>600</b>	
I Year & II Sem	I	Language Course – II	Cheyyl, (Idaikala illakkiyam) Puthinam/ Hindi/ French/ Sanskrit/ Arabic	21U2LT2/ 21U2LH2/ 21U2LF2/ 21U2LS2/ 21U2LA2	6	3	3	25	75	100	
	II	English Language Course – II	English for Communication – II	21U2EL2	6	3	3	25	75	100	
	III	Core Course III	Business Tools for Decision Making		21UCO2C3	5	5	3	25	75	100
			Business Regulatory framework		21UCO2C4	5	4	3	25	75	100
			Office Management		21UCO1A2	2	3	3	25	75	100
		Allied Course III	Modern Marketing		21UCO2A3	4	3	3	25	75	100
	IV	Value Education	Value Education		21U2VED	2	2	3	25	75	100
<b>TOTAL</b>					<b>30</b>	<b>23</b>				<b>700</b>	
II Year & III Sem	I	Language Course – III	Cheyyl(Kappiyangal) Urainadai, Aluval Murai,Madalgal,Iilakiya Varalaru/Hindi/ French/Sanskrit/ Arabic	21U3LT3/ 21U3LH3/ 21U3LF3/ 21U3LS3/ 21U3LA3	6	3	3	25	75	100	
	II	English Language	English through literature	21U3EL3	6	3	3	25	75	100	


		Course – III									
	III	Core Course V	Business Accounting	21UCO3C5	5	5	3	25	75	100	
		Core Course VI	Business Communication	21UCO3C6	5	4	3	25	75	100	
		Allied Course IV	Banking theory law and practice	21UCO3A4	4	3	3	25	75	100	
		Allied Course V	Business Environment	21UCO3A5	2	-	-	-	-	-	
	IV	Non-Major Elective-I	A. Principles of Marketing	21UCO3N1A							
			B. Principles of Management	21UCO3N1B	2	2	3	25	75	100	
			C. Introduction to Banking	21UCO3N1C							
		<b>TOTAL</b>			<b>30</b>	<b>20</b>				<b>600</b>	
II Year & IV Sem	I	Language Course – IV	Cheyuil(Sanga Ilakiyam,Neethi Ilakiyam) Nadagam, Ilakiya Varalaru, Pothu Katurai) /Hindi/ French/Sanskrit/ Arabic	21U4LT4/ 21U4LH4/ 21U4LF4/ 21U4LS4/ 21U4LA4	6	3	3	25	75	100	
	II	English Language Course – IV	English for competitive examination	21U4EL4	6	3	3	25	75	100	
	III	Core Course VII	Cost Accounting	21UCO4C7	5	5	3	25	75	100	
		Core Course VIII	Company Law	21UCO4C8	5	4	3	25	75	100	
		Allied Course V	Business Environment	21UCO3A5	2	3	3	25	75	100	
		Allied Course VI	Bank Management	21UCO4A6	4	3	3	25	75	100	
	IV	Non-Major Elective II	A. Fundamentals of Accounting	21UCO4N2A							
			B. Organisational Behaviour	21UCO4N2B	2	2	3	25	75	100	
			C.Consumer Behaviour	21UCO4N2C							
			<b>TOTAL</b>			<b>30</b>	<b>23</b>				<b>700</b>
III Year & V Sem	III	Core Course IX	Company Accounting	21UCO5C9	5	5	3	25	75	100	
		Core Course X	Auditing	21UCO5C10	5	5	3	25	75	100	
		Core Course XI	Computer Application in Business with practical	21UCO5C11T 21UCO5C11P	5	2+2	2+2	25	75	100	
		Core Course XII	Financial Management	21UCO5C12	5	5	3	25	75	100	
	Major Based Elective I	A.Human Resource Management	21UCO5M1A								
		B.I Retail Marketing	21UCO5M1B	4	4	3	25	75	100		
		C.Investment Management	21UCO5M1C								
	IV	Skill Based Elective I	A.Insurance Management	21UCO5S1A							
			B.Service Marketing	21UCO5S1B	2	2	3	25	75	100	
			C.Internet	21UCO5S1C							
	IV	Skill Based Elective II	A.Advertising Management	21UCO5S2A							
			B.Sales Management	21UCO5S2B	2	2	3	25	75	100	
			C.Retail management	21UCO5S2C							
IV	Soft Skill Development	Soft Skill Development	21U5SS	2	2	3	25	75	100		
		<b>TOTAL</b>			<b>30</b>	<b>29</b>				<b>800</b>	
III Year & VI Sem	III	Core Course XIII	Management Accounting	21UCO6C13	6	5	3	25	75	100	
		Core Course XIV	Income Tax Theory Law and Practice	21UCO6C14	6	5	3	25	75	100	
		Core Course XV	Entrepreneurial Leadership	21UCO6C15	6	5	3	25	75	100	
	Major Based Elective II	A.Goods and service tax	21UCO6M2A								
		B.Introduction to E-	21UCO6M2B	6	4	3	25	75	100		

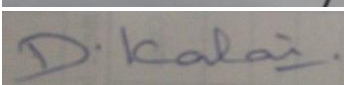
			Commerce							
			C.E-Banking	21UCO6M2C						
		Major Based Elective III	A.Financial Service in India	21UCO6M3A	5	4	3	25	75	100
			B.Financial Marketing Operation	21UCO6M3B						
			C.Indian Banking System	21UCO6M3C						
	IV	Gender studies	Gender Studies	21U6GS	1	1	3	25	75	100
	V	Extension Activities	Extension Activities		0	1		0	0	0
<b>TOTAL</b>					<b>30</b>	<b>25</b>				<b>600</b>
<b>GRAND TOTAL</b>					<b>180</b>	<b>140</b>				<b>4000</b>


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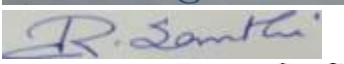
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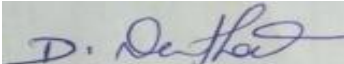
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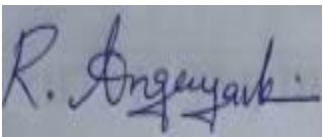
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## **B.COM PROGRAM OUTCOMES**

PO1 - Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

PO2 - Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PO3 - Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PO4 - Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PO5 - Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

**CORE COURSE- I**  
**PRINCIPLES OF ACCOUNTANCY**

**Semester: I**

**Max. Marks: 75**

**Course Code: 21UCO1C1**

**Credit: 5**

**Total Periods: 75**

**Instruction periods: 5**

**Objectives:** To Familiarize the Basic Concepts Of Accounting and its Features and to Understand the Procedures Involved in the Accounting Process and its Application.

**UNIT-I**

**(15 Periods)**

Introduction – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary Books – Trial Balance –Rectification of Errors.

**UNIT-II**

**(15 Periods)**

Final Accounts of a Sole Trader –Adjustment

**UNIT-III**

**(15 Periods)**

Final Accounts of Non – Trading Concerns –Receipts and Payment Account –Income and Expenditure Account and Balance Sheet

**UNIT-IV**

**(15 Periods)**

Average Due Date – Account Current – Bank Reconciliation Statement.

**UNIT-V**

**(15 Periods)**

Depreciation – Methods –Fixed –Diminishing –Annuity – Depreciation Fund – Provision and Reserves with Related Accounting Standards (Theory Only)

**Note :** Distribution of Marks – Problem 80% and Theory 20%

**Text Books :**

- 1.Financial Accounting – S.P. Jain and K.L.Narang – Kalyani Publishers , Ludhiana.
- 2.Advanced Accountancy – Mukerjee and Haneef,Tata Mc Graw Hill,New Delhi.
- 3.Financial Accounting – Reddy and Murthy –M argham Publications, Chennai-17.

**Reference Books:**

- 1.Financial Accounting – R.L.Gupta – Sultan Chand & Sons, New Delhi.
- 2.Advanced Accounts – M.C.Shukla ,S.Chand and Co.New Delhi.
3. Financial Accounting – Dr.S.Ganesan and Kalavathi –Tirumalai Publications , Nagarkovil.
4. Financial Accountancy – Arulanandam,Himalaya Publication, Mumbai.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understand the Basics Of Accounting.	<b>K1</b>
<b>CO2</b>	Identify the Rules of Debit and Credit	<b>K1</b>
<b>CO3</b>	Distinguish the Posting of Journal Entries to the Ledger.	<b>K1</b>
<b>CO4</b>	Preparation of Ledger and its Subdivisions.	<b>K2</b>
<b>CO5</b>	Recognize the Summary of Accounting Entries.	<b>K2</b>

### Mapping with program outcomes

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>M</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>M</b>

S- STRONG    M-MEDIUM    L-LOW

**CORE COURSE – II**  
**CONTEMPORARY MANAGEMENT**

**Semester: I**

**Max. Marks: 75**

**Course Code: 21UCO1C2**

**Credit: 4**

**Total Periods: 75**

**Instruction periods: 5**

**Objectives:** To Enable the Students to understand and appreciate the contribution made by management thinkers.

**UNIT – I**

**(10 Periods)**

Management - Meaning –Arts or Science – Management and Administration Functions – Scientific Management F.W.Taylor , contributories of scientific management - Principles of Henry Fayol.

**UNIT – II**

**(10 Periods)**

Planning – Nature, Characteristics – Steps in Planning – Type of Plans and Planning – MBO – Prerequisites, Advantages and Limitations.

**UNIT – III**

**(10 Periods)**

Organization – Principles of Organization Structure – Organization Charts – Departmentation – Authority – Responsibility – Delegation of Authority – Centralization and Decentralization – Line and Staff Organization-Committee Form of Organization , Staffing – Recruitment and Selection.

**UNIT – IV**

**(10 Periods)**

Direction – Principles of Direction, Components. Motivation – Maslow & Herzberg; Leadership –Theories ,Trait, Behavior and Contingency Theories, Managerial Grid, Mc Gregor’s X and Y theories , Orchy’s Z theory; Communication – Process , principles and Essentials of Effective Communication.

**UNIT – V**

**(10 Periods)**

Co-Ordination: Co-Ordination Vs Control, Steps in Control Process – Significance – Essentials of Effective Control System-Techniques of Controlling.

**TEXT BOOKS:**

1. Business Management – Dinkar Pagare
2. Business Management – Y.K. Bhushan

**REFERENCE BOOKS:**

1. Principles of Business Management – S.A. Sherelakar
2. Essential of Management – Koontz & O’Donnel

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Acquire knowledge about the various functions of management	<b>K1</b>
<b>CO2</b>	Understand the various concepts of management	<b>K1</b>
<b>CO3</b>	Analyze the importance of planning	<b>K2</b>
<b>CO4</b>	Identifies the principles of organizing	<b>K2</b>
<b>CO5</b>	Gain idea about the process of selection and recruitment	<b>K2</b>

### Mapping with program outcomes

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>M</b>	<b>M</b>

S- STRONG M-MEDIUM L-LOW



**ALLIED COURSE – I**  
**BUSINESS ECONOMICS**

**Semester: I**

**Max. Marks: 75**

**Course Code: 21UCO1A1**

**Credit: 3**

**Total Periods: 60**

**Instruction periods: 4**

**Objectives:** To Understand the business tools for decision making purpose.

**UNIT – I**

**(12 Periods)**

Economics – Definition – Economics Analysis – Micro and Macro – Economics- Business Economics – Definition – Scope of Business Economics – Economics Concepts Applied in Business Economics – Role and Responsibilities of a Business Economics.

**UNIT – II**

**(12 Periods)**

Law of Demand – Determinants of Demand- Demand Distinctions – Indifference Curve Analysis – Consumer’s Equilibrium – Elasticity of Demand – Types – Measurement – Demand Forecasting – Methods of Demand Forecasting.

**UNIT – III**

**(12 Periods)**

Production Function – Factors of Production - Isoquant Analysis – Scale Production Economies of Large Scale Production and Limitations.

**UNIT – IV**

**(12 Periods)**

Supply – Supply Schedule –Law of Supply – Supply Curve –Elasticity of Supply .Market Structure –Equilibrium of Firm and Industry – Optimum Firm, Meaning and Characteristics of Perfect, Monopoly, Duopoly ,Oligopoly and Monopolistic Markets. Pricing Under Perfect & Monopolistic Competition.

**UNIT – V**

**(12 Periods)**

National Income – Concept – Measurement – Inequalities of Income – Fiscal policy Method. Public Finance – Definition – Scope, Importance.

**TEXT BOOKS:**

- 1.Business Economics – Sankaran
2. Business Economics – KPM Sundharam and En Sundharam

**REFERENCE BOOKS:**

- 1.Fundamentals of Business economics D.M.Mithani and VSR.Murthy
- 2.Principles of Business economics – PN.Reddy and HR.appanniah

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand the concepts of cost, nature of production and its relationship to Business operations.	<b>K1</b>
<b>CO2</b>	To apply marginal analysis to the “firm” under different market conditions.	<b>K1</b>
<b>CO3</b>	To analyse the causes and consequences of different market conditions.	<b>K1</b>
<b>CO4</b>	To integrate the concept of price and output decisions of firms under various market structure.	<b>K2</b>
<b>CO5</b>	To analyze the national income, concepts and measure the national income.	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>L</b>

S- STRONG    M-MEDIUM    L-LOW

**ALLIED COURSE –II**  
**OFFICE MANAGEMENT**

**Semester: I**

**Max. Marks: 75**

**Course Code: 21UCO1A2**

**Credit: 3**

**Total Periods: 60**

**Instruction periods: 4**

**Objective:** To know Office Management tools and techniques.

**UNIT – I**

**(12 Periods)**

Office Management – Meaning – Elements of Office Management – Functions of Office Management, Office Organization Definition, Characteristics and Steps - Types of Organization – Functions of an Office Administrator.

**UNIT – II**

**(12 Periods)**

Office Record Management – Importance – Filing Essentials – Classification and Arrangement of Files – Modern Methods of Filing –Modern Filing Devices ,Office Communication – Correspondence and Report Writing –Meaning of Office Communication & Mailing

**UNIT – III**

**(12 Periods)**

Form letters – Meaning, Principles, and Factors to be considered in designing Office Forms – Types of Report Writing.

**UNIT – IV**

**(12 Periods)**

Computer and Operating System Fundamentals – Components of a Computer System – Input and Output devices – Memory Handling –Storage Devices

**UNIT – V**

**(12 Periods)**

Introduction to MS-Word and User Utilities –Exploring Template and Printing a Presentation

**TEXT BOOKS RECOMMENDED:**

1. Fundamentals of Office Management – by J.P.Mahajan
2. Office Management –R.S.N.Pillai & Bagavathi – S.Chand
3. Computer Application in Business –Dr.S.V.Srinivasa Vallabhan ,Sultan Chand and sons,New Delhi

## REFERENCE BOOKS

1. MS – Office and Internet by Alexis Leon
2. Computer Application in Business –K.Mohan Kumar,Vijay Nicole imprints Private Limited  
Dr.S.Rajkumar –Chennai
3. Computer Basics –V.Rajaraman – PHI.
4. Office Management –R.S.N.Pillai & BAGAVATHI –S.Chand
5. Office Management by S.P.Arrora

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To make them understand office management and duties of an office manager	<b>K2</b>
<b>CO2</b>	To give an idea about proper filing and indexing of office documents	<b>K2</b>
<b>CO3</b>	To understand the principles of record management and different types of records in Business organization	<b>K3</b>
<b>CO4</b>	To enable them to aware about safety hazardous and steps to improve office safety.	<b>K3</b>
<b>CO5</b>	To introduce different measures of office work	<b>K3</b>

## Mapping with program outcomes

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>

S- STRONG M-MEDIUM L-LOW

**CORE COURSE –III**  
**BUSINESS TOOLS FOR DECISION MAKING**

**Semester: II**

**Max. Marks: 75**

**Course Code: 21UCO2C3**

**Credit: 5**

**Total Periods: 75**

**Instruction periods: 5**

**Objective:** To understand the Business Tools for Decision Making purpose.

**UNIT – I**

**(15 Periods)**

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

**UNIT – II**

**(15 Periods)**

Measurement of Dispersion –Range –Quartiles - Deciles – Percentiles – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of Variation.

**UNIT –III**

**(15 Periods)**

Measurement of Skewness, Karl Person & Bowley Methods – Correlation – Simple Rank – Co-efficient of Concurrent Deviation.

**UNIT – IV**

**(15 Periods)**

Regression Analysis –Simple Regression Equations – Time Series Analysis – Components - Fitting a Straight Line by Method of Least Square – Moving Average.

**UNIT – V**

**(15 Periods)**

Index Numbers – Weighted and Un weighted – Price Index Numbers – Types - Tests – Tests in Index Number Time and Factor Reversal Test- Cost of Living Index Number – Aggregate Method - Family Budget Method.

**(Problem 75% Theory 25%)**

**TEXT BOOKS:**

1. Elements of Statistics by S.P.Gupta – Sultan Chand & Sons
2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyan Publishers

**REFERENCE BOOKS:**

1. Business Statistics by PA.Navanitham, Jai Publications, Trichy.
2. Elements of Practical Statistics by S.K.Kappor – Oxford and IBHP Publishing company.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To familiarizes the concept of statistics	<b>K1</b>
<b>CO2</b>	To provide practical exposure on calculation of measures of average	<b>K2</b>
<b>CO3</b>	To provide practical exposure on calculation of measures of correlation and Irrigation.	<b>K2</b>
<b>CO4</b>	To introduce the students about the concept of provability	<b>K2</b>
<b>CO5</b>	To provide practical exposure on calculation of trend analysis	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>

S- STRONG    M-MEDIUM    L-LOW

**CORE COURSE – IV**  
**BUSINESS REGULATORY FRAMEWORK**

**Semester: II**

**Max. Marks: 75**

**Course Code: 21UCO2C4**

**Credit: 4**

**Total Periods: 75**

**Instruction periods: 5**

**Objective:** To enable the students to gain knowledge about mercantile law and its importance.

**UNIT – I**

**(15 Periods)**

Introduction –Definition and Scope of Mercantile Law-Growth and Sources of Mercantile Law- Nature and Kinds of Contracts – Offer and Acceptance – Consideration - Capacity of Parties – Free Consent –Legality of Object, Void Agreements - Contingent Contracts.

**UNIT – II**

**(15 Periods)**

Performance of Contracts – Discharge of Contracts - Remedies for Breach Including Specific Performance – Quasi Contracts.

**UNIT – III**

**(15 Periods)**

Special Contracts – Indemnity and Guarantee –Bailment and Pledge –Law of Agency.

**UNIT – IV**

**(15 Periods)**

The Sale of Goods Act 1930 - Definition – Buyer - Goods – Delivery – Mercantile Agent – Sale and Agreement to Sell – Condition & Warranty, Transfer of Property, Performance of Sale Contract, Unpaid Seller and His Rights.

**UNIT – V**

**(15Periods)**

Negotiable Instruments (Amendment) Act, 2015 - Definition of Negotiable Instrument - Characteristics – Classification – Notes, Bills, Cheques and Promissory Note – Dishonor of Negotiable Instruments –Discharge of Negotiable Instrument.

**TEXT BOOKS:**

1. Mercantile law by M.C.Shukla –S.chand &company ,New Delhi.
2. Business Law by V.Balachandran &Thothadri S-Vijay Nicole Imprints (p)Ltd, Chennai.

**REFERENCE BOOK**

1. Commercial law by Chawla and Garg-Kalyani Publishers,Chennai.
2. Business law by N.D.Kappor –S.chand & Sons,New Delhi.
3. Mercantile law by Batra and Kalra –Tata McGraw Hill Co,Mumbai.
4. Mercantile law by M.C.Kuchhal –Vikas Publishing House,Chennai
5. Mercantile law with Industrial law by S.P.Iyengar and B.K.Goyal – R.Chand & Co.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Create awareness on the nature and importance of offers and acceptances.	<b>K2</b>
<b>CO2</b>	Familiarize the students about the contract act.	<b>K2</b>
<b>CO3</b>	Understanding the duties and powers of bailor and bailee.	<b>K2</b>
<b>CO4</b>	Creating an insight into the sale of goods act.	<b>K2</b>
<b>CO5</b>	Develop adequate knowledge about contract of indemnity and guarantee	<b>K2</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>L</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>

S- STRONG    M-MEDIUM    L-LOW



**ALLIED COURSE – III**  
**MODERN MARKETING**

**Semester: II**

**Max. Marks: 75**

**Course Code: 21UCO2A3**

**Credit: 3**

**Total Periods: 60**

**Instruction periods: 4**

**Objective:** To endow students with the knowledge of Marketing.

**UNIT – I**

**(12 Periods)**

Market-Marketing –Definition –Object and Importance of Marketing –Evolution of Concept of Marketing –Recent Development in Marketing Concept –Marketing Functions – Approaches to the Study of Marketing-Market Segmentation –Basis –Criteria - Benefits.

**UNIT – II**

**(12 Periods)**

Product Policy – Product Planning and Development –Product Life Cycle – Product Mix - Distribution Channels –Types of Channels –Factors Affecting Choice of Distribution - Branding – Features – Types –Functions. Packaging – Feature – Types – Advantages - Brand Name and Trademark.

**UNIT – III**

**(12 Periods)**

Pricing – Definition – Objective – Factors Affecting Price Determination - Methods of Setting Prices-Cost – Demand and Competition – Pricing Policies and Strategies.

**UNIT – IV**

**(12 Periods)**

Sales Promotion – Objective- Importance of Sales Promotion – Personal Selling – Advertising – Meaning – objectives - Functions and Importance – Kinds of Media - Direct Marketing – Multi - level Marketing.

**UNIT – V**

**(12 Periods)**

Retail Marketing – Methods – Problems - Retails Marketing in India – Marketing of Services - E-Marketing - Marketing Ethics – Consumerism - Meaning – Evolution - Types of Exploitation - Consumer Protection Act - Consumer Rights - Consumer Forums

**TEXT BOOKS:**

- 1 .Dr.Rajan Nair, 'Marketing' , Sultan Chand & Sons,New Delhi,2004
2. PhilipKotler, "Principles of maretng"Prentice Hall of India ,New Delhi,2006

**REFERENCE BOOKS;**

1. R.S.N.Pillai & Bagavathi, Modern Marketing Principles and Practices”,.Chand &Co pv Ltd,New Delhi,2004.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To develop an idea about marketing and its functions	<b>K1</b>
<b>CO2</b>	To enhance the students on price policy	<b>K2</b>
<b>CO3</b>	To familiarize students about product and its classifications	<b>K2</b>
<b>CO4</b>	To make them understand pricing policies	<b>K2</b>
<b>CO5</b>	To introduce the concept of retail marketing.	<b>K2</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>L</b>

S- STRONG M-MEDIUM L-LOW

**CORE COURSE – V**  
**BUSINESS ACCOUNTING**

**Semester: III**

**Max. Marks: 75**

**Course Code: 21UCO3C5**

**Credit: 5**

**Total Periods: 75**

**Instruction periods: 5**

**Objectives:** To make the students to understand the Accounting principles and it's Application in Business.

**(Theory & Problem)**

**UNIT – I**

**(15 Periods)**

Branch Accounts - (Excluding Foreign Branches) – Departmental Accounts

**UNIT – II**

**(15 Periods)**

Hire Purchase Accounts & Installment Purchase System .

**UNIT – III**

**(15 Periods)**

Self Balancing and Sectional Balancing Ledgers – Royalty Account.

**UNIT – IV**

**(15 Periods)**

Fire Insurance Claims for Loss of Stock and Profits – Accounting for Sale or Return.

**UNIT – V**

**(15 Periods)**

Insolvency Accounts – Statement of Affairs – Insolvency of Individual only.

**Theory 20% Problem: 80%**

**Text and Reference Books (Latest revised edition only)**

1. R.L. Gupta and Others : “**Advanced Accountancy**”, Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L. Narang: “**Advanced Accounting**”, Kalyani Publishers, New Delhi.
3. R.S.N. Pillai, Bagavathi, S. Uma: “**Advanced Accounting**”, S.Chand & Co, New Delhi.
4. M.C. Shukla: “**Advanced Accounts**” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef “**Modern Accountancy**” ,Tata McGraw Hill, Delhi.
6. Arulanandam “**Advanced Accountancy** “, Himalaya Publications, Delhi

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To familiarize the concept of Branch account and its system	<b>K1</b>
<b>CO2</b>	To understand the Scope of departmental accounting	<b>K2</b>
<b>CO3</b>	To introduce the system of Hire Purchasing	<b>K2</b>
<b>CO4</b>	To enable the students to understand royalty account and insolvency accounts.	<b>K2</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>

S- STRONG    M-MEDIUM    L-LOW

**CORE COURSE-VI**  
**BUSINESS COMMUNICATION**

**Semester: III**

**Max. Marks: 75**

**Course Code: 21UCO3C6**

**Credit: 4**

**Total Periods: 75**

**Instruction periods: 5**

**Objective:**

To Enable the Students to Write Business Letters Effectively and Develop Communication Skills.

**UNIT-I**

**(15 Periods)**

Nature and Scope of Business Communication – Meaning and Importance of Communication, Types of Communication - Barriers to Communication and Overcome Barriers.

**UNIT-II**

**(15 Periods)**

Business Correspondence – Meaning, Kinds of Business Letter - Enquiry and Reply – Orders and their Execution – Credit and Status Enquiries – Claims and Adjustments.

**UNIT-III**

**(15 Periods)**

Collection Letters – Meaning, Content, Stages of Collection Letters; Sales letters – Meaning, Content, Functions of Sales Letter; Circular Letters – Bank Correspondence.

**UNIT-IV**

**(15 Periods)**

Job Application Letters – Meaning, Types- Guidelines to write Application letters and Resumes – Interview Letters and Appointment Order, Company Secretary Correspondence – Report Writing.

**UNIT-V**

**(15 Periods)**

Modern Communication Methods – Online Communication – Fax, E-Mail, Voicemail, SMS, Internet, Tele – Conferencing, Video – Conferencing, Electronic Bulletin Boards.

**Text and Reference Books (Latest revised edition only)**

1. Essentials of Business Communication – Rajendra Pal and J.S. Korlahalli.
2. Business Communication – SRN Pillai and Bagavathi.
3. Effective Business English and Correspondence by M.S.Ramesh and Pattanshetty – R.Chand& Company.
4. Business Correspondence and Report writing by Sharma and Krishna Mohan – TMH

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Upon completion of the course, students are able to demonstrate a good understanding of effective business writing and effective business communications	<b>K2</b>
<b>CO2</b>	Students can able developing and delivering effective presentations	<b>K2</b>
<b>CO3</b>	To understand effective interpersonal communications skills that maximise team effectiveness	<b>K2</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>

S- STRONG M-MEDIUM L-LOW

**ALLIED COURSE – IV**  
**BANKING THEORY LAW AND PRACTICE**

**Semester: III**

**Max. Marks: 75**

**Course Code: 21UCO3A4**

**Credit: 3**

**Total Periods: 60**

**Instruction periods: 4**

**Objectives:**

To provide knowledge relating to the procedure for Opening Bank Accounts, features of Cheque and lending principles of Bank.

To provide exposure to the students with the latest development in the banking field such as ECS, EFT, CBS, SWIFT, KYC etc.,

**UNIT - I**

**(12 Periods)**

Origin and Development of Banks- Banking Regulations Act 1949-Definition of Banking-Licensing, Opening of Branches - Importance and Functions of Banks –Inspection General and Special Relationship Between Banker and Customer.

**UNIT - II**

**(12 Periods)**

Commercial Banks- Universal Banking-Management of Deposits and Advances-Classification and Nature of Deposit Accounts – Advances - Types of Advances - Lending Practice - Principles of Sound Lending.

**UNIT - III**

**(12 Periods)**

Central Bank - Reserve Bank of India – Objectives – Organization – Functions - Monetary Policy -Credit Control Measures and their Effectiveness.

**UNIT - IV**

**(12 Periods)**

Negotiable Instrument - Definition - Features - Promissory Note - Bill of Exchange and Cheque - Holder and Holder in Due Course – Crossing of a Cheque - Types of Crossing - Endorsement - Negotiation & Dishonor and Discharge of Negotiable Instrument - Protection of Collecting Banker and Paying Banker.

**UNIT - V**

**(12 Periods)**

E-Banking – Meaning – Benefits - Electronic Transfer - NEFT, - ECS – ATM - Debit Card and Credit Card. RTGS - Mobile Banking – WAP - Tele Banking - Internet Banking - Bank Assurance - Banking Ombudsman Scheme - Demat Account.

**TEXT BOOK:** 1. Banking Theory & Practice - E.Gordon and Dr.K.Natarajan , Himalaya Publishing House.

**REFERENCE BOOKS:**

1. Banking Technology – Dr.A.Rama, A.Arunadevi, New century book house (P) Ltd, Chennai.
2. Banking Theory Law & Practice, - Sundharam & Varshney, Sultan Chand & Sons, New Delhi.
3. Banking TheoryLaw & Practice-Rajesh R, Sivagnanasithi.T, Tata McGraw– Hill publishing Co Ltd.
4. BankingTheory & Practice - Dr.P.K.Srivastava, Himalaya Publishing House, Mumbai.
5. Banking Theory & Practice - Shekar.K.C, Lekshmi Shekar, Vikas Publishing House Pvt. Ltd.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To elucidate the broad functions of banks	<b>K1</b>
<b>CO2</b>	To understand the working of the Reserve Bank of India	<b>K1</b>
<b>CO3</b>	To grasp the conduct of monetary policy and its effect on the interest rate, credit availability, prices, and the inflation rate	<b>K2</b>
<b>CO4</b>	To express opinions about banking in written and oral form, based on the basic knowledge and skills acquired	<b>K2</b>
<b>CO5</b>	To learn the importance to be updated on the developments of the banking sector and practice the same.	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>L</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>

S- STRONG M-MEDIUM L-LOW



**ALLIED COURSE-V**  
**BUSINESS ENVIRONMENT**

**Semester: III**

**Max. Marks: 75**

**Course Code: 21UCO3A5**

**Credit: 3**

**Total Periods: 60**

**Instruction periods: 4**

**Objectives**

To enable the students to have an overview of Business Environment – Political, social and Global and to enable the students to appreciate the importance of environment and its impact on business and society.

**UNIT - I**

**(12 Periods)**

Business Environment - Definition and Meaning of Business – Scope of Business – Characteristics of Business – Business Goals – Business during the 21st Century - Knowing the Environment – Factors influencing the Indian Business Environment – Environmental Analysis.

**UNIT - II**

**(12 Periods)**

Economic Environment – Meaning – Nature of the Economic Environment – Structure – Economic Policies and Planning the Economic Conditions.

**UNIT - III**

**(12 Periods)**

Political Environment – Meaning and Nature of the Political Environment, Government Environment – Functions of the State – Economic Roles of the Government – Government and Legal Environment.

**UNIT - IV**

**(12 Periods)**

Social Environment – Meaning and Nature of Social Environment – Business and Society, Ecology and Consumerism, Consumer Rights – Business Ethics and Social Responsibility of Business Towards Stakeholders – Natural Environment and Ecology

**UNIT - V**

**(12 Periods)**

Global Environment – Globalization – Meaning and Rationale for Globalization – Role of WTO – GATT – Trading Blocks in Globalization – Impact of Globalization on India.

**TEXTS BOOKS**

S.Sankaran, Business Environment, Margham Publications, Chennai, 2002.

Dr. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi, 2003.

**REFERENCES BOOKS**

K.Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi, 2001.

Raj Agarwal, Business Environment, Excel Books, New Delhi, 2002

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Evaluate Concepts of business environment.	<b>K1</b>
<b>CO2</b>	Evaluate Concepts of economic factors that influence the economic environment.	<b>K2</b>
<b>CO3</b>	Determine Political stability and the policies of the government.	<b>K2</b>
<b>CO4</b>	Appraise the social and cultural environment of the business.	<b>K3</b>
<b>CO5</b>	Appraise philosophies of global approaches to managing a business successfully in a global environment.	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>

S- STRONG M-MEDIUM L-LOW

**NON-MAJOR ELECTIVE- I A**  
**PRINCIPLES OF MARKETING**

**Semester: III**

**Max. Marks: 75**

**Course Code: 21UCO3N1A**

**Credit: 2**

**Total Periods: 30**

**Instruction periods: 2**

**Objectives:**

To highlight the various marketing functions and to impart necessary skills which help the students to choose a career in the field of Marketing. To provide basic knowledge about the latest trends in marketing.

**UNIT – I**

**(6 Periods)**

Marketing – Definition of Market and Marketing – Importance of Marketing – Modern Marketing Concept – Global Marketing – E-Marketing and Tele Marketing.

**UNIT – II**

**(6 Periods)**

Marketing Functions - Buying - Selling - Transportation - Storage - Financing - Risk Bearing - Standardization - Market Information

**UNIT – III**

**(6 Periods)**

Consumer Behavior – Meaning – Need For Studying Consumer Behavior – Factors Influencing Consumer Behavior – Market Segmentation – Customer Relations Marketing.

**UNIT – IV**

**(6 Periods)**

Marketing Mix – Product Mix – Meaning of Product – Product Life Cycle – Branding – Labeling – Price Mix – Importance – Pricing Objectives – Pricing Strategies – Personal Selling and Sales Promotion – Advertising – Place Mix – Importance of Channels of Distribution – Functions of Middleman.

**UNIT – V**

**(6 Periods)**

Marketing and Government – Agricultural Marketing – Problems – Remedial Measures – Bureau of Indian Standards – Agmark – Consumerism – Consumer Protection – Rights of Consumers

**TEXT BOOKS:**

1. Marketing- R.S.N.Pillai and Bhagavathi, S.Chand & Co. Ltd, 2009 edition & 2011 reprint, New Delhi.

2. Principles of Marketing – Senthilkumar .K & Sasikumar. G, Himalaya Publishing House, Mumbai.

3. Marketing- Rajan Nair, Sultan Chand & Sons, NewDelhi 2005 Edition.

**REFERENCE BOOKS:**

1. Essentials of Marketing - K. Sundar, Vijay Nicole Imprints Pvt Ltd, Chennai-91.

2. Marketing - J.Jayasankar, Margham Publications, Chennai.

3. Marketing - Dr. L. Natarajan, Margham Publications, Chennai.

4. Fundamentals of Marketing – Dr.Vikas Saraf Pawan, Thankur, University Science Press, New Delhi.

5. Principles of Marketing- Sonatakki, Kalyani Publishers, New Delhi.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Define the marketing concepts and list out the functions of marketing.	<b>K1</b>
<b>CO2</b>	Explain the product planning and policies and demonstrate the market segmentation.	<b>K2</b>
<b>CO3</b>	Interpret the various pricing policies followed by the organizations.	<b>K2</b>
<b>CO4</b>	Selection of media for Advertisement and also analyze the role of salesman in promotion	<b>K3</b>
<b>CO5</b>	Compare the various channels of distribution	<b>K3</b>

**Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>

S- STRONG M-MEDIUM L-LOW

**NON MAJOR ELECTIVE I B**  
**PRINCIPLES OF MANAGEMENT**

**Semester: III**

**Max. Marks: 75**

**Course Code: 21UCO3N1B**

**Credit: 2**

**Total Periods: 30**

**Instruction periods: 2**

**Objectives:**

To make the students to get acquainted with the basic Principles of Management.

On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories / concepts about managing the business effectively.

**UNIT – I**

**(6 Periods)**

Definition of Management – Functions of Management - Contributions of Taylor, Henri Fayol, Elton Mayo, Gilbreth, Maslow and Peter Drucker

**UNIT – II**

**( 6 Periods)**

Planning – Nature and Purpose – Objectives – Types – Steps in Planning – Limitations.

**UNIT – III**

**(6 Periods)**

Organizing – Meaning – Principles – Types – Departmentation - Delegation of Authority, Principles, Advantages and Disadvantages.

**UNIT – IV**

**(6 Periods)**

Direction – Communication: Principles of Effective Communication, Types – Leadership, Nature, Qualities of a Leader, Leadership Styles, Leadership Theories, Motivation – Process, Maslow And Z Herzberg.

**UNIT – V**

**(6 Periods)**

Controlling – Meaning, Nature, Process and Areas of Controlling.

**TEXT BOOKS RECOMMENDED:**

1. Principles of management – L.M.Prasad
2. Principles of management – Sherlekar
3. Business management – Dinkar and Pegare
4. Principles of management – Tripathi & Reddy
5. Essentials of management – Koontz and “O” Donnel (TMH)
6. Business Organization – Dr. S.C.Saxena.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand the basic knowledge on Principles of management	<b>K1</b>
<b>CO2</b>	To understand the planning process in the organization	<b>K1</b>
<b>CO3</b>	To understand the concept of organization	<b>K2</b>
<b>CO4</b>	Demonstrate the ability to directing, leadership and communicate effectively	<b>K2</b>
<b>CO5</b>	To analysis isolate issues and formulate best control methods.	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>L</b>

S- STRONG    M-MEDIUM    L-LOW

## **NON MAJOR ELECTIVE - I C**

### **INTRODUCTION TO BANKING**

**Semester: III**

**Max. Marks: 75**

**Course Code: 21UCO3N1C**

**Credit: 2**

**Total Periods: 30**

**Instruction periods: 2**

#### **OBJECTIVES:**

To promote an understanding of the basic concepts in banking

To acquaint learners with the theoretical and legal concepts of banking in India.

To help them to attain the competencies required for a career in banking services.

#### **UNIT – I**

**(6 Periods)**

Banking – Meaning - Definition – Function of Banking - Classification of Banks

#### **UNIT – II**

**(6 Periods)**

Definition of the Terms Banker and Customer – Differential Relationship between Banker and Customer – General and Special Relationship.

#### **UNIT – III**

**(6 Periods)**

Cheques - Definition of a Cheque – Characteristics of Cheques – Marking – Honor and Dishonor of Cheques. Crossing of Cheques – Significance –Endorsement –Types.

#### **UNIT – IV**

**(6 Periods)**

Types of Accounts – Deposits and Loans, Types of Lending – Principles of Lending.

#### **UNIT – V**

**(6 Periods)**

Recent Trends in Banking Services – Modern Services of Banks – ATM, Credit Card, Debit Card, Green Card.

#### **TEXT BOOK:**

Banking Theory, Law and Practice – SUNDARAM & VARSHNEY, Sultan Chand & Sons.

#### **BOOKS FOR REFERENCE:**

1. Banking Theory, Law and Practice – E. GORDON & K. NATARAJAN, Himalaya Publishing House
2. Banking Law and Practice – P.N. VARSHNEY, Sultan Chand & Sons, New Delhi.

3. Money, Banking, Trade and Public Finance – M.C. VAISH, New Age International (P) Limited, New Delhi.
4. Indian Banking – K. PARAMESWARAN & S. NATARAJAN, S.Chand& Company Ltd.
5. Banking Theory, Law and Practice – S.M. SUNDARAM, Sri Meenakshi Publication, Karaikudi.
6. Banking Theory – VASUDEVAN, Sultan Chand & Sons, New Delhi.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understand the evolution of banks	<b>K1</b>
<b>CO2</b>	Understand the role of RBI	<b>K1</b>
<b>CO3</b>	Understand the idea of credit creation	<b>K2</b>
<b>CO4</b>	To study the reforms in banking	<b>K2</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>

S- STRONG M-MEDIUM L-LOW



**CORE COURSE – VII**  
**COST ACCOUNTING**

**Semester: IV**

**Max. Marks: 75**

**Course Code: 21UCO4C7**

**Credit: 5**

**Total Periods: 75**

**Instruction periods: 5**

**Objective:**

To enable the students to know the importance of Costing and to understand the Basic Concepts.

**UNIT – I**

**(15 Periods)**

Definition, Scope And Nature of Cost Accounting – Cost Concepts – Classification – Objectives and Advantages – Demerits of Cost Accounting – Methods and Techniques – Cost Unit – Cost Centers – Cost Sheet.

**UNIT – II**

**(15 Periods)**

Materials Cost – Purchase Procedure – Stores Procedure – Receipt and Issue of Materials – Storage Organization and Layout – Inventory Control – Levels of Stock, Perpetual Inventory. ABC Analysis, EOQ – Stores Ledger – Pricing of Material Issues, FIFO, LIFO, Simple Average & Weighted Average.

**UNIT – III**

**(15 Periods)**

Labor Cost – Time Recording and Time Booking – Methods of Remuneration and Incentive Schemes – Overtime and Idle Time – Labor Turnover - Types – Causes and Remedies.

**UNIT – IV**

**(15 Periods)**

Overheads – Collection, Classification, Allocation, Apportionment, Absorption – Recovery Rates – Over & Under Absorption – Cost Sheet and Cost Reconciliation Statement.

**UNIT – V**

**(15 Periods)**

Job Costing, Contract Costing, Process Costing (Normal Loss, Abnormal Loss and Gains Only) – Operating Costing.

**Theory: 25%, Problem: 75%**

**Text and Reference Books (Latest revised edition only)**

1. Cost Accounting by Jawaharlal – TMH, New Delhi
2. Cost Accounting by Jain and Narang – Kalyani Publishers, Chennai
3. Cost Accounting by S.P. Iyengar – Sultan Chand & Sons, New Delhi.
4. Cost Accounting by A. Murthy and S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai
5. Cost Accounting by Bhagwathi and Pillai – Sultan Chand & Sons, New Delhi.
6. Cost Accounting by S.N. Maheswari – Sultan Chand & Sons, New Delhi.
7. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Aimed to familiarize the concept of cost accounting	<b>K1</b>
<b>CO2</b>	Helps to gather knowledge on preparation of cost sheet in its practical point of view	<b>K2</b>
<b>CO3</b>	To facilitate the idea and meaning of material control with pricing methods	<b>K1</b>
<b>CO4</b>	Develop the knowledge about remuneration and incentives	<b>K2</b>
<b>CO5</b>	To introduce the concept of overhead cost	<b>K1</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>M</b>

S- STRONG    M-MEDIUM    L-LOW

# **CORE COURSE – VIII**

## **COMPANY LAW**

**Semester: IV**

**Max. Marks: 75**

**Course Code: 21UCO4C8**

**Credit: 4**

**Total Periods: 75**

**Instruction periods: 5**

### **Objective:**

To enable the students to know the importance of Company Law and its provisions as per Company Act 2013.

### **UNIT – I**

**(15 Periods)**

Definition of Company – Characteristics – Kinds – Formation – Incorporation Procedures.

### **UNIT – II**

**(15 Periods)**

Memorandum of Association – Contents – Articles of Association – Contents – Doctrine of Ultra Virus – Indoor Management – Prospectus - Statement in Lieu of Prospectus.

### **UNIT – III**

**(15 Periods)**

Share Capital – Meaning – Kinds – Difference between Shares and Stock – Modes of Issues of Securities – Private Placement – Rights Issue – Issue of Bonus Shares – SEBI Guidelines Relating to Issue of Shares, Debentures – Meaning, Definition – Difference between Shares and Debentures – Types of Debentures.

### **UNIT – IV**

**(15 Periods)**

Meetings and Resolutions – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting, Board Meeting.

### **UNIT – V**

**(15 Periods)**

Winding Up of a Company – Modes of Winding Up – Winding Up by the Court – Voluntary Winding Up – Members' Voluntary Winding Up – Creditors' Voluntary Winding Up.

### **Text and Reference Books (Latest revised edition only)**

1. Company Law – Gaffoor and Thothadri – Vijay Nicole Imprints (P) Ltd
2. Company Law – Avtar Singh
3. Company Law N.D. Kapoor
4. M.C.Shukla and S.S. Gulshan – Principles of Company Law
5. A Student Handbook on Company Law and Practice – V. Balachandran & M. Govindarajan – Vijay Nicole Imprints (P) Ltd.
6. S.BadriAlam and Saravanavel - Company Law- Himalaya Publications
7. P.P.S. Gogna – Text Book of Company Law – S.Chand

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Recall the concepts of company and classify its types of Companies.	<b>K1</b>
<b>CO2</b>	Remember the procedure of incorporation of company.	<b>K2</b>
<b>CO3</b>	Explain the important statutory documents of a Company.	<b>K2</b>
<b>CO4</b>	Discuss the legal provisions relating to alter the contents of the statutory documents of a company.	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>

S- STRONG M-MEDIUM L-LOW

**ALLIED COURSE-VI**  
**BANK MANAGEMENT**

**Semester: IV**

**Max. Marks: 75**

**Course Code: 21UCO4A6**

**Credit: 3**

**Total Periods: 60**

**Instruction periods: 4**

**Objectives:**

To give basic inputs on various aspects of Bank Operations.

**Unit - I**

**(12 Periods)**

Genesis of Modern Banking in India, Compliance With KYC Norms, Banking Sector Reforms, Emerging Trends and Issues in Banking: Inclusive Banking (Financial Inclusion) - No Frills Account, Electronic Payments.

**Unit - II**

**(12 Periods)**

National Payment Corporation of India - Banking Ombudsman - Banking Codes and Standard Boards-Customer Relations. Compliance with Br Act, RBI Act, Negotiable Instruments Act and SEBI Act (Rules and Regulations Applicable for Capital Market Transactions) Policy Rates (CRR, SLR, Repo and Reverse Repo, Bank Rate, MSF etc) and their Impact. Prudential Norms.

**Unit - III**

**(12 Periods)**

Convergence of the Indian Banking System to the International Standards; Basel Committee I, II and III; Capital Adequacy Requirements: Tier 1 Capital-Tier 2 Capital, Off Balance Sheet Items - ADR - GDR- Participatory Notes- Banc assurance.

**Unit - IV**

**(12 Periods)**

ALM: Concept - Components - Functions – Process. Principles of Sound Bank Lending – Formulating Loan Policy – Factors Influencing Loan Policy – Contents of Loan Policy – Evaluating Credit Applicant – Loan Supervision. Importance of Risk Management in Banks - Instruments of Credit Risk Management- Credit Approving Authority- Prudential Limits - Risk Rating .

**Unit - V****(12 Periods)**

Credit Scoring by CIBIL and Other Agencies\_(Experian, Equifax and Highmark), Credit Scoring by Individual Banks, Credit Appraisal different Types of Loans – Priority Sector - Consumer Loans - MSME - Large Borrower Accounts - Other Non-Priority Sector Loans.

**Text Books and Reference Books:**

1. Indian Institute of Banking & Finance, (2013). *Advanced Bank Management*, Macmillan publication.
2. Indian Institute of Banking & Finance, (2012). *Principles & Practices of Banking*. Macmillan Publication.
3. Jessica, K. (2010) *Financial Services Information Systems* (2 ed.). Auerback publications.

**Essential Reading / Recommended Reading**

1. Indian Institute of Banking & Finance, (2010). *Bank Financial Management*, Macmillan publication.
2. Srivastava, &Divya, Nigam, (2014). *Management of Indian Financial Institutions*, Himalaya Publishing House.
3. Vasant, Joshi &Vinay, Joshi, (2009). *Managing Indian Banks- Challenges Ahead*, sage publications.
4. M. Y. Khan, (2013). *Indian Financial System*, Tata McGraw Hill.
5. O.P, Bhat& K. K, Saxena, (2008). *Bank marketing*, skylark publications.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand the concepts of application of technology in banking sector	<b>K1</b>
<b>CO2</b>	To learn the role of technology in banking sector	<b>K1</b>
<b>CO3</b>	To disseminate knowledge among the students inculcate with theoretical structures about banking and insurance.	<b>K2</b>
<b>CO4</b>	To train and equip the students with the skills of modern banking is run	<b>K2</b>

## Mapping with program outcomes

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>

S- STRONG M-MEDIUM L-LOW

## NON MAJOR ELECTIVE - II A

### FUNDAMENTALS OF ACCOUNTING

**Semester: IV**

**Max. Marks: 75**

**Course Code: 21UCO4N2A**

**Credit: 2**

**Total Periods: 30**

**Instruction periods: 2**

#### **Objective:**

To enable the students to know the importance of accountancy and its concepts.

#### **UNIT – I**

**(6 Periods)**

Definition of Accounting – Nature, Objectives and Utility of Accounting in Industrial and Business Enterprise – Difference between Book - keeping and Accounting – Accounting Concepts and Conventions.

#### **UNIT – II**

**(6 Periods)**

Double Entry System – Rules – Advantages and Disadvantages – Journal – Subsidiary Books.

#### **UNIT – III**

**(6 Periods)**

Ledger – Meaning – Balancing of Accounts – Difference between Journal and Ledger – Trial Balance – Objectives – Limitations – Preparation of Trial Balance.

#### **UNIT – IV**

**(6 Periods)**

Rectification of Errors – Objectives – Types – Methods – Bank Reconciliation Statement. (Simple Problems Only)

#### **UNIT – V**

**(6 Periods)**

Final Accounts of Sole Trader (with Simple Adjustments).

Theory: 25% Problem: 75%

#### **Text and Reference Books (Latest revised edition only)**

1. Advanced Accountancy – Arulanandam, Himalaya Publications, New Delhi.
2. Advanced Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers, Chennai
3. Advanced Accounts – M.C. Shukla T.S. Grewal and S.C. Gupta, S.Chand& Sons, New Delhi.
4. Principles of Accounting – Finnelly, H.A. and Miller, H.E., Prentice Hall.
5. Introduction to Accountancy – Jaya, Charulatha and Baskar, Vijay Nicole Imprints (P) Ltd, Chennai.



<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understand the basics of Accounting.	<b>K1</b>
<b>CO2</b>	Distinguish the different concepts and Conventions of Accounting	<b>K2</b>
<b>CO3</b>	Provide Knowledge on Double Entry System of Book Keeping.	<b>K1</b>
<b>CO4</b>	Identify the rules of Debit and Credit	<b>K3</b>
<b>CO5</b>	Understand the preparation of Journal.	<b>K2</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>L</b>

S- STRONG    M-MEDIUM    L-LOW

**NON MAJOR ELECTIVE - II B**  
**ORGANISATIONAL BEHAVIOUR**

**Semester: IV**

**Max. Marks: 75**

**Course Code: 21UCO4N2B**

**Credit: 2**

**Total Periods: 30**

**Instruction periods: 2**

**OBJECTIVE:**

To make the students understand the basics of individual behavior and group behavior of people at work and enable them to gain knowledge relating to overall development of the organization.

**UNIT – I (6 Periods)**

Organizational Behavior – Meaning – Characteristics – Disciplines Contributing to Organizational Behavior – Relationship with other Social Sciences – Approaches to Organizational Behavior – Hawthorne Experiments.

**UNIT – II (6 Periods)**

Perception: Process – Factors Influencing Perceptual Selection and Distortion in Perception. Personality: Meaning, Nature, Determinants, Types and Theories of Personality.

**UNIT – III (6 Periods)**

Learning: Meaning, Nature and Scope, Theories of Learning, Attitude: Meaning, Factors Influencing Formation of Attitude.

**UNIT – IV (6 Periods)**

Group Dynamics: Meaning, Types of Group – Formation of Groups, Group Cohesiveness, Conflict Resolution.

**UNIT – V (6 Periods)**

Organizational change – Resistance to Change and overcoming Resistance to Change – Organizational Development – Organizational Development Process and Techniques.

**BOOKS RECOMMENDED:**

1. Keith Davis - Organisational Behaviour and Human Behaviour at work.
2. S.S. Khanka – Organisational Behaviour, Sultan Chand.

**Books for Reference:**

1. Fred Luthans - Organisational Behaviour
2. Keith Davis – Human Behaviour at work
3. L.M. Prasad – Organisational Behaviour – Sultan Chand & Sons
4. K. Aswathappa – Essentials of Organisational Behaviour

## 5. Stephan Robinson - Organisational Behaviour

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To equip the students with the basic idea and introduction on organizational	<b>K1</b>
<b>CO2</b>	Behavior as a concept	<b>K1</b>
<b>CO3</b>	To give a light on the concept and difference theories on motivation	<b>K2</b>
<b>CO4</b>	To introduce the concept of leadership	<b>K1</b>
<b>CO5</b>	Understand the concept of conflict management	<b>K2</b>

### Mapping with program outcomes

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>

S- STRONG M-MEDIUM L-LOW

## NON MAJOR ELECTIVE - II C

### CONSUMER BEHAVIOUR

**Semester: IV**

**Max. Marks: 75**

**Course Code: 21UCO4N2C**

**Credit: 2**

**Total Periods: 30**

**Instruction periods: 2**

#### **OBJECTIVES:**

1. To understand consumers' behavior and how they make decisions.
2. To appreciate the personal and environmental factors that influence consumer decisions.
3. To understand the strategic implications of consumer influences, and marketing decisions

#### **UNIT – I**

**(6 Periods)**

Definition, Scope, and Application of Consumer Behavior Evolution of Consumer Behavior as a field of Study and its Relationship with Marketing; Behavioral Dimension - Interdisciplinary Nature of Consumer Behavior Studies

#### **UNIT – II**

**(6 Periods)**

Buying Motives - Buying Roles, Consumer Decision Making Process, Levels of Consumer Decision Making, Perspectives - Models

#### **UNIT – III**

**(6 Periods)**

Consumers Needs & Motivation, Emotions and Mood, Consumer Involvement; Consumer Learning, Personality, Self Concept and Self-image; Consumer Perception, Risk and Imagery; Consumer Attitude: Belief, Attitude and Intention, Formation - Change - Consumer Communication.

#### **UNIT – IV**

**(6 Periods)**

Consumer Groups - Consumer Reference Groups, Family and Life Cycle, Social Class and Mobility, Lifestyle Analysis - Culture; Sub- Culture, Cross Culture - Interpersonal Communication and Influence, Opinion Leadership.

#### **UNIT – V**

**(6 Periods)**

Consumer Orientation - Diffusion Process, Adoption Process, Consumer Innovators, Multiplicative Innovation Adoption (MIA) Model.

#### **COURSE TEXT:**

1. Schiffman, Leon.G, Kanuk Leslie Lazar, and Kumar Ramesh. S., Consumer Behavior; Pearson Education, 10th Edition, 2012.
2. Gupta S.L & Pal Sumitra, Consumer Behaviour: An Indian Perspective Text and cases; Sultan Chand, 2nd Edition, 2011.

**COURSE REFERENCES:**

1. Peter Paul J., and Olson Jerry C., Consumer Behavior and Marketing Strategy, Irwin/McGraw Hill Higher Education, 2009.
2. Solomon, M.R., Consumer Behavior: Buying, Having, and Being, PHI Learning, 9th Edition, 2011.
3. Loudon, David, Bitta Albert Della, Consumer Behavior: Concepts and Applications; Tata McGraw Hill Education Private Limited, 4th Edition, 2001.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Explain the fundamental concepts of consumer behavior	<b>K1</b>
<b>CO2</b>	Discuss the concepts of consumer decision making process	<b>K2</b>
<b>CO3</b>	Analyze the psychological influences on consumer decision making process	<b>K2</b>
<b>CO4</b>	Evaluate the sociological influences in consumer behavior	<b>K3</b>
<b>CO5</b>	Describe the new diffusion of innovation in consumer behavior	<b>K3</b>

**Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>

S- STRONG    M-MEDIUM    L-LOW

**CORE COURSE - IX**  
**COMPANY ACCOUNTING**

**Semester: V**

**Max. Marks: 75**

**Course Code: 21UCO5C9**

**Credit: 5**

**Total Period: 75**

**Instruction periods: 5**

**OBJECTIVE:**

To enable the students to know about accounting procedure in Corporate Accounting

**UNIT - I**

**(15 Periods)**

Shares – Issue of Shares– Forfeiture and Reissue of Shares – Different Forms of Issue of Shares - Book Building - Price Band - Issue and Redemption of Preference Shares - Buyback of Shares.

**UNIT - II**

**(15 Periods)**

Preparation of Company Final Accounts & Company Balance Sheet Preparation (As Per Revised Schedule).

**UNIT -III**

**(15 Periods)**

Amalgamation of Companies As Merger and Purchase – Purchase Consideration Methods – Closing Entries in the Books of Vendor Company – Opening Entries in the Books of Buying Company As Per AS 14 (Inter Company Investments Excluded).

**UNIT- IV**

**(15 Periods)**

Holding Companies – Subsidiary Companies – Capital Profit – Revenue Profit – Minority Interest – Cost of Control - Consolidated Balance Sheet As Per AS 21 of Holding Company and its Subsidiary Companies (Excluding Intercompany Holdings).

**UNIT - V**

**(15 Periods)**

Liquidation – Statement of Affairs And Deficiency Accounts – Liquidator’s Final Statement of Receipts and Payments (Problems) -Environmental Accounting and Reporting (Theory Only).

Theory: 25% Problem: 75%

**TEXT BOOK**

1. S.P. Jain & K.L. Narang, (2014), Advance Accountancy Volume-II, Kalyani Publishers, New Delhi.

**Books for Reference:**

1. T.S. Reddy and A. Murthy (2013), Corporate Accounting, Margham Publications, Chennai
2. Shukla MC, Grewal TS & Gupta SC (2016), Advanced Accounts, Vol. II, S. Chand & Company Ltd, New Delhi
3. R. L. Gupta & M. Radhaswamy (2013), Corporate Accounting, Sultan Chand & Sons, New Delhi.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Enabling the students to understand the features of Shares and Debentures	<b>K1</b>
<b>CO2</b>	Develop an understanding about redemption of Shares and Debenture and its Types.	<b>K2</b>
<b>CO3</b>	To give an exposure to the company final accounts	<b>K1</b>
<b>CO4</b>	To provide knowledge on Goodwill	<b>K2</b>
<b>CO5</b>	Students can get an idea about internal reconstruction	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>L</b>

S- STRONG M-MEDIUM L-LOW

## **CORE COURSE – X**

### **AUDITING**

**Semester: V**

**Max. Marks: 75**

**Course Code: 21UCO5C10**

**Credit: 5**

**Total Periods: 75**

**Instruction periods: 5**

#### **Objectives**

- To enable the students to gain basic knowledge on the principles and practices of Auditing.
- To help the students to know the recent developments of computerized and online Auditing including EDP Auditing.

#### **UNIT - I**

**(15 Periods)**

Origin of Audit - Definition of Audit - Book-Keeping and Accountancy, Auditing and Investigation - Qualities of An Auditor - Objectives of Audit -Internal audit and Statutory Audit - Status of Internal Auditor - Test Check -Meaning and Objectives of Internal Check - Auditors Duty with Regard to Internal Check - Consideration At the Commencement of a New Audit - Audit Programme - Audit

Note Book - Working Papers.

#### **UNIT - II**

**(15 Periods)**

Vouching - Meaning - Voucher - Points to be noted in a Voucher –Internal Check as regards Cash - Vouching the Debit Side and Credit Side of the Cash Book - Teeming and Lading Method of Frauds - Vouching of Trading Transactions - Internal Check as regards Purchases - Duty of an Auditor in Connection with Credit Purchases, Purchase Return, The Duties of An Auditor in Connection with Credit Sales, Sales Return, Goods Sold on Sale or Return System and Goods Sent on Consignment.

#### **UNIT - III**

**(15 Periods)**

Verification and Valuation of Assets And Liabilities - Meaning of Verification -Verification of Assets - Verification of Liabilities, Share Capital, Trade Creditors, Bills Payable, Outstanding Expenses, Contingent Liabilities – Valuation of Assets - Problems in the Valuation of Assets -



Valuation of Assets During Inflationary Period - Fixed Assets - Mode of Valuation of Fixed Assets - Floating or Current Assets - Mode of Valuation of Floating Assets - Wasting Assets - Valuation of Wasting Assets - Intangible Assets - Auditors Position as regards the Valuation of Assets .

#### **UNIT - IV**

**(15 Periods)**

Audit of Joint Stock Companies - Qualifications and – Disqualification Appointment, Rotation, and Removal of Auditor - Remuneration and Expenses of an Auditor’ - Powers and Duties of an Auditor - Status of an Auditor - Auditors Lien - Audit of Share Capital - Audit of Share Transfer, Unclaimed

Dividends - Duty of an Auditor in Connection with the Payment of Dividends; Auditor’s Report- Liabilities of an Auditor - Liabilities of an Auditor Under Companies Act Law of Agency - Liability of an Auditor too Third Parties.

#### **UNIT - V**

**(15 Periods)**

Electronic data processing Auditing - Definition - Need for Control - Effects of Electronic data processing Auditing- Foundations of Electronic data processing Auditing - Steps in Electronic data processing Audit - Some Major Audit Decisions - Legal Influences of Electronic data processing Audit - Division of Auditing in Electronic data processing Environment - Online Computer Systems - Documentation under CAAT - Using CAAT in Small Business Computer Environment.

#### **TEXT BOOK**

1. B.N. Tandon, (Latest Ed.), Principles of Auditing, S.Chand& Company, New Delhi.
2. Ravinderkumar and Virender Sharma, (Latest Ed.), Auditing principles and practice, PHI learning Pvt. Ltd. Revised Edition, New Delhi.

#### **BOOKS FOR REFERENCE**

1. Ghatalaia, Spicer and Pegler’s Practical Auditing, S. Chand & CO., New Delhi.
2. Depaula, (Latest Ed.), “Principles of Auditing”, Deep & Deep Publishing house, Delhi.
3. Dicksee, (Latest Ed.), “Principles of Auditing”, Vikas Publishing House, New Delhi.

4. Batlibai, (Latest Ed.), Principles of Auditing, S. Chand & Co., New Delhi.

5. S.Vengadamani (2013) Practical Auditing, Margham Publications, Chennai.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand the concept of auditing	<b>K1</b>
<b>CO2</b>	Difference between accounting and auditing	<b>K1</b>
<b>CO3</b>	To understand the concept of audit planning and audit evidence	<b>K2</b>
<b>CO4</b>	To get an awareness on internal control measures	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>L</b>

S- STRONG M-MEDIUM L-LOW

## **CORE COURSE – XI**

### **COMPUTER APPLICATIONS IN BUSINESS (WITH PRACTICAL)**

**Semester: V**

**Max. Marks: 75**

**Course Code: 21UCO5C11T & 21UCO5C11P**

**Credit: 2+2**

**Total Periods: 75**

**Instruction periods: 5**

#### **OBJECTIVE:**

To enable the students to know the importance of Computer Application in Business.

**(Theory - 60 marks ; UE: 45 ; IA: 15)**

#### **UNIT - I**

**(15 Periods)**

Computer – Meaning – Characteristics – Areas of Application – Components – Memory Control Unit – Input and Output Devices – Ms Word – Creating Word Documents – Creating Business Letters Using Wizards – Editing Word Documents – Inserting Objects – Formatting Documents – Spelling and Grammar Check – Word Count – Thesaurus, Auto Correct Working with Tables – Opening, Saving and Closing Documents – Mail Merge.

#### **UNIT - II**

**(15 Periods)**

Spread Sheet – Spread Sheet Programmes and Applications – Ms Excel and Features – Building Work Sheets – Entering Data in Work Sheets, Editing and Formatting Work Sheets – Creating And Formatting Different Types of Charts - Application of Financial and Statistical Function – Creating, Analyzing and Organizing Data – Opening and Closing Work Books – Introduction to Pivot Tables.

#### **UNIT - III**

**(15 Periods)**

Fundamentals of Computerized Accounting – Computerized Accounting Vs Manual Accounting - Architecture and Customization of Tally – Features of Tally – Latest Version – Configuration of Tally – Tally Screens and Menus – Creation of Company – Creation of Groups – Editing and Deleting Groups – Creation of Ledgers – Editing and Deleting Ledgers – Introduction to Vouchers – Vouchers Entry – Payment Vouchers – Receipt Vouchers – Sales Vouchers – Purchase Vouchers – Contra Vouchers – Journal Vouchers – Editing and Deleting Vouchers.

#### **UNIT - IV**

**(15 Periods)**

Introduction to Inventories – Creation of Stock Categories – Creation of Stock Groups – Creation of Stock Items- Configuration and Features of Stock Item– Editing and Deleting Stocks – Usage of Stocks in Vouchers Entry. Purchase Orders – Stock Vouchers – Sales Orders – Stock Vouchers – Introduction to Cost – Creation of Cost Category – Creation Cost Centre's – Editing and Deleting Cost Centre's & Categories – Usage of Cost Category and Cost – Centre's in

Vouchers Entry – Budget and Controls – Creation of Budgets – Editing and Deleting Budgets – Generating and Printing Reports in Detailed and Condensed Format.

## **UNIT - V**

**(15 Periods)**

Day Books – Trial Balance – Profit And Loss Account – Balance Sheet. Ratio Analysis, Cash Flow Statement – Fund Flow Statement – Cost Centre Report – Inventory Report – Bank Reconciliation Statement.

**(Practical – 40 marks UE: 30 marks IA: 10 marks)**

### **LIST OF PRACTICAL**

#### **MS (Unit I)**

1. Creating business letters
2. Creating an application for the job with the bio-data
3. Creating Circular letter with mail-merge options
4. Creating a Table by using the split and merge options

#### **MS-Excel (Unit II)**

1. Creating a work sheet like mark sheet, Pay Slip, PF Contribution list etc.
2. Creating Charts
3. Creating a list for the enclosures
4. Filtering the date using Auto filter custom filters using comparison operations
5. Creating Pivot tables

#### **Accounting Package (Unit III,IV and V)**

1. Preparing voucher entries for the given transactions.
2. Preparing final accounts from the trial balance given with any ten adjustments
3. Inventory report
4. Bank Reconciliation Statement

#### **Text and Reference Books (Latest revised edition only)**

1. Computer Applications in Business – S.V. SrinivasaVallabhan – Sultan & Chand Publication.
2. Microsoft office – Jones & Derek – John wiley & sons inc.
3. Implementing Tally – A.K. Nadhani, BPB Publications.
4. Computer Application in Business – R. Paramasivam – S.Chand & Co, New Delhi.
5. Computer Application in Business: Dr.Joseph Anbarasu, Learntech Press

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To introduce the students about basics of MS-Office	<b>K1</b>
<b>CO2</b>	To provide practical knowledge exposure to MS- Word	<b>K1</b>
<b>CO3</b>	To provide practical knowledge exposure MS-Excel	<b>K1</b>
<b>CO4</b>	To introduce the practical knowledge about tally	<b>K2</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>
<b>CO3</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>

S- STRONG    M-MEDIUM    L-LOW

## CORE COURSE – XII

### FINANCIAL MANAGEMENT

**Semester: V**

**Max. Marks: 75**

**Course Code: 21UCO5C12**

**Credit: 5**

**Total Periods: 75**

**Instruction periods: 5**

#### **OBJECTIVE:**

To enable the students to know the principles and practices of managing Finance.

#### **UNIT - I**

**(15 Periods)**

Nature, Meaning and Scope of Financial Management - Goals of Financial Management - Importance - Financial Planning and Forecasting - Factors Affecting Financial Planning- Time Value of Money – Computing Techniques – Discounting/ Present Value Techniques.

#### **UNIT - II**

**(15 Periods)**

Working Capital Management - Concept of Working Capital - Liquidity Vs. Profitability- Need and Importance of Working Capital. Determinants of Working Capital- Components of Working Capital - Computation of Working Capital.

#### **UNIT - III**

**(15 Periods)**

Cost of Capital - Concept - Importance and Types of Cost of Capital - Measurement of Cost of Capital - Weighted Average Cost of Capital – Operating, Financial and Combined Leverages and Interpretation.

#### **UNIT - IV**

**(15 Periods)**

Capital Structure - Meaning, Factors Affecting Capital Structure -Capital Structure Theories.

#### **UNIT - V**

**(15 Periods)**

Dividend Policy - Dividend Themes - Walter's Model - Gordon's Model - Modigliani Miller Model - Determinants of Dividend Policy - Forms of Dividend.

**Theory: 20% Problem: 80%**

#### **Text and Reference Books (Latest revised edition only)**

1. Elements of financial management by S.N.Maheswari – Sultan Chand & Sons., New Delhi
2. Financial Management by R.K.Sharma – Kalyani publishers, New Delhi
3. Financial Management by R.Ramachandran&R.Srinivasan – Sriram publication, Trichy
4. Theory and Problems of Financial management by Khan & Jain, McGraw Hill Publication, New Delhi
5. Financial Management by S.P.Guptha, SahityaBhavan Publication, New Delhi

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To provide introduction to Financial Management	<b>K2</b>
<b>CO2</b>	To create an awareness about capital structure and theories of capital structure	<b>K3</b>
<b>CO3</b>	To make them understand the cost of capital in wide aspects	<b>K3</b>
<b>CO4</b>	To provide knowledge about dividend policies and various dividend models.	<b>K3</b>
<b>CO5</b>	To enable them to understand working capital management	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>L</b>

S- STRONG M-MEDIUM L-LOW

**MAJOR BASED ELECTIVE I –A**  
**HUMAN RESOURCE MANAGEMENT**

**Semester: V**

**Max. Marks: 75**

**Course Code: 21UCO5M1A**

**Credit: 4**

**Total Periods: 60**

**Instruction periods: 4**

**Objectives:** To impart knowledge on the concepts and principles of HRM followed in different types of Organization.

**Unit – I**

**(12 Periods)**

Human Resource Management – Concept of Human Resource Management, Features, Functions, Qualities of HR Manager, History of Human Resource Management.

**Unit – II**

**(12 Periods)**

Human Resource Management Planning – Meaning, Importance, Process, Job Analysis – Collection of Data, Job Description and Job Specification.

**Unit – III**

**(12 Periods)**

Recruitment – Meaning, Sources of Recruitment, Selection Process, Types of Test and Interview, Placement Induction.

**Unit – IV**

**(12 Periods)**

Training – Meaning and Importance, Employee Training Method, Executive Development Techniques, Performance Appraisal – Definition – Significance, Traditional and Modern methods of Performance Appraisal, Post Appraisal Interview.

**Unit – V**

**(12 Periods)**

Discipline – Meaning, Types, Factors Influencing Discipline, Types of Punishments – Essential of Effective Discipline, McGregor’s Hot Stone Rule; Grievance – Causes for Grievance, Grievance Handling Procedures.

**Text Books (Latest revised edition only)**

4. L.M. Prasad ,Human Resources Management, Jain Book Agency, New Delhi.
1. Gupta C.B- Human Resource Management, Sultan Chand and Sons, New Delhi.
2. P G Aquinas-Human Resource Management Principles and Practice, Vikas Publication, New Delhi.
3. ChitraAtmaramNaik-Human Resource Management-Ane Publisher, New Delhi.
4. Memoria C.B- Personal Management, Himalayan Publications, New Delhi.

**Reference Books:**

- 1.Pravin Durai, Human Resource Management, 2nd Edition, Pearson Education, New Delhi



2. Dr.Ashwathappa, Human Resource Management ,McGraw Hill Education (India ) Pvt. Limited, New Delhi.
3. Edwin Phillip, Personnel Management - Tata McGraw Hill, Delhi.
4. DaleYoder & Paul D. Staudohar, Personnel Management, Prentice Hall.
5. S.S. Khanka, Human Resource Management ,S.Chand& Sons, New Delhi.
6. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India P.Ltd., Pearson.
7. H.John Bernardin&JoyeeE.A.Russel, Human Resource Management - An experiential approach, 4th Edition, McGraw-Hill International Edition., 2007
8. David A. DeCenzo& Stephen P.Robbins, Personnel/Human Resource Management, Thirddedition, PHI/Pearson.
9. VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books, NewDelhi.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To aiming to enable the students in Human Resources Management	<b>K2</b>
<b>CO2</b>	To introduce the students about placement and training	<b>K3</b>
<b>CO3</b>	To facilitate the knowledge about performance appraisal and different methods	<b>K3</b>
<b>CO4</b>	To provide an idea about different compensation policies	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>

S- STRONG M-MEDIUM L-LOW

## **MAJOR BASED ELECTIVE I –B**

### **RETAIL MARKETING**

**Semester: V**

**Max. Marks: 75**

**Course Code: 21UCO5M1B**

**Credit: 4**

**Total Periods: 60**

**Instruction periods: 4**

#### **OBJECTIVES**

1. To expose the students to various trends of Retail Business.
2. To provide a basic understanding to broad set of specialized activities and techniques in managing Retail Business.

#### **UNIT - I**

**(12 Periods)**

Retailing Introduction to Retailing – Retailing and Economic Significance – Types of Retailers - Trends, Characteristics, Food, General Merchandise, Non-Store Retailing – Service Retailing.

#### **UNIT - II**

**(12 Periods)**

Retailing Channel Multi Channel Retailing – Retail Channels for Interacting with Customers, Electronics and Others – Multi Channel Retailing Shopping Experience – Retail Market Strategy.

#### **UNIT - III**

**(12 Periods)**

Location Retail Location and Sight Selection.

#### **UNIT - IV**

**(12 Periods)**

Pricing Strategies and Approaches – Store Lay Out – Design – Visual Merchandising.

#### **UNIT - V**

**(12 Periods)**

Customer Service and its Practices in India.

#### **TEXT BOOKS:**

Michael Levy and Barton A Weitz, Retailing Management, Tata Mc Graw Hill, New Delhi, 2001 25.

#### **REFERENCE BOOKS:**

Gilbert Pearson, Retail Marketing, Education Asia, 2001 Vedamani, Gibson

Retail Marketing, Jaici Publishing House, New Delhi, 2000.

Berman & Evans, Retail Management, PHI, New Delhi, 2001

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To apply the principles, practices, and concepts used in retail marketing management.	<b>K2</b>
<b>CO2</b>	To describe the complex nature and environment of retail marketing management together with the buying and selling of goods, services, and ideas to the final consumer.	<b>K3</b>
<b>CO3</b>	To understand the conceptual and organizational aspects of the retail sector, including strategic planning and management in the retail industry.	<b>K3</b>
<b>CO4</b>	To understand the key elements in planning, managing, and executing the retail marketing mix as they relate to the product, price, distribution, and promotion.	<b>K3</b>
<b>CO5</b>	To identify the approaches to and guidelines used to analyze and solve retailers' problems and make decisions in retail organizations.	<b>K3</b>

### Mapping with program outcomes

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>L</b>

S- STRONG M-MEDIUM L-LOW

## MAJOR BASED ELECTIVE I –C

### INVESTMENT MANAGEMENT

**Semester: V**

**Max. Marks: 75**

**Course Code: 21UCO5M1C**

**Credit: 4**

**Total Periods: 60**

**Instruction periods: 4**

#### **Objective:**

To provide students to know and evaluate the various sources of Investments.

#### **UNIT - I**

**(12 Periods)**

Investment –Objective of Investment-Investment Vs Speculation- Investment Process - Sources of Investments.

#### **UNIT - II**

**(12 Periods)**

Risk- Systematic and Unsystematic Risk - Risk and Return, Capital and Revenue Returns.(Theory Only)

#### **UNIT - III**

**(12 Periods)**

Bank Deposits- Post Office Saving Schemes- Gold and Silver- Real Estate- Equity Shares and Debts-Government Securities- Mutual Funds- Life Insurance and Tax savings Investments.

#### **UNIT - IV**

**(12 Periods)**

Time Value of Money - Meaning- Current Money Vs Future Money- Present Value Interest Factor (PVIF) - Present Value Interest Factor Annuity (PVIFA) Future Value Interest Factor Annuity (FVIFA).

#### **UNIT - V**

**(12 Periods)**

Primary Market Vs Secondary Market- Fundamental Analysis- Economic Analysis- Industry Analysis- Company Analysis.

#### **Text and Reference Books (Latest revised edition only)**

1. Natarajan.L -Investment Management, Margham Publishers, Chennai.
2. Prasanna Chandra -Investment Analysis and Portfolio Management, Tata McGraw-Hill Education, New Delhi.
3. Pandian Punithavathy - Security Analysis and Portfolio Management, Vikas Publishers, New Delhi.
5. Preetisingh- Investment Management- Himalaya Publishing House.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To provide an idea about investments and its various alternatives	<b>K2</b>
<b>CO2</b>	To enable the students to understand Shares and Debentures	<b>K3</b>
<b>CO3</b>	To create an awareness regarding investment Risk and return	<b>K3</b>
<b>CO4</b>	To make them understand about securities analysis and management	<b>K3</b>
<b>CO5</b>	To provide knowledge about portfolio investment and various theories in Portfolio management	<b>K3</b>

### Mapping with program outcomes

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>

S- STRONG    M-MEDIUM    L-LOW

## **SKILL BASED ELECTIVE – I A**

### **INSURANCE MANAGEMENT**

**Semester: V**

**Max. Marks: 75**

**Course Code: 21UCO5S1A**

**Credit: 2**

**Total Periods: 30**

**Instruction periods: 2**

**Objective:** To impart knowledge on the theory of insurance and to educate the process of insurance activities in India.

#### **UNIT - I**

**(6 Periods)**

Insurance – Definition – Nature - Principles – Role - Importance – Types of Insurance & Insurance Organization. Insurance Contract. Privatization of Insurance in India – Major Players in Insurance Business – Impact of Privatization of Insurance in India

#### **UNIT - II**

**(6 Periods)**

Life Insurance – Nature – Classification of Policies - Annuities - Selection of Risk - Measurement of Risk – Mortality Table- Calculation of Premium- Surrender Value - Cover Note – Policy Conditions - Progress of Life Insurance Business in India.

#### **UNIT - III**

**(6 Periods)**

Fire Insurance – Nature – Fire Insurance Contract – Kinds of Policies - Policies Conditions - Payment of Claims – Reinsurance – Double Insurance.

#### **UNIT - IV**

**(6Periods)**

Marine Insurance – Nature - Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims - Progress of Marine Insurance Business in India.

#### **UNIT - V**

**(6 Periods)**

General Insurance – Motor Insurance – Burglary and Personal Accident Insurance – Miscellaneous Forms of Insurance – Employee Liability Insurance – Property Insurance – Cattle Insurance – Crop Insurance – Medi - Claim – Overseas Medi – Claim Policy - Rural Insurance in India. Insurance Regulatory and Development Authority Act, 1972 - IRDA Regulations 2000.

#### **Text and Reference Books :(Latest revised edition only)**

1. Dr.P.K.Gupta-Insurance and Risk Management-Himalaya Publishing House, Mumbai.
2. NaliniPravaTripathy and Pabir Pai-Insurance, Theory and Practice- Prentice Hall , New York.
3. M.N.Mishra-Insurance Principles and Practices-S.Chand& Sons, New Delhi
4. Mark S. Dorfman-Introduction to Risk Management and Insurance- Prentice Hall, New York.
5. IRDA 1999.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Familiarize students about the terms, and concepts of insurance	<b>K2</b>
<b>CO2</b>	Awareness about life insurance policy and its types	<b>K3</b>
<b>CO3</b>	Familiarize Policy conditions and clauses of fire insurance.	<b>K3</b>
<b>CO4</b>	Understanding the perils which are covered under marine insurance..	<b>K3</b>
<b>CO5</b>	Awareness about IRDA rules for accounting in insurance	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>L</b>	<b>S</b>

S- STRONG    M-MEDIUM    L-LOW

## **SKILL BASED ELECTIVE – I B**

### **SERVICES MARKETING**

**Semester: V**

**Max. Marks: 75**

**Course Code: 21UCO5S1B**

**Credit: 2**

**Total Periods: 30**

**Instruction periods: 2**

#### **OBJECTIVES:**

To make the students acquire with the basic concepts of services marketing and to enable them to understand the process of formulate services marketing strategies.

#### **UNIT - I**

**(6 Periods)**

Services – Meaning, Concept of Services, Characteristics, Classification of Services – Difference between Goods and Services.

#### **UNIT - II**

**(6 Periods)**

Service Marketing Mix – Meaning and Characteristics, Factors, Service Product – Promotion – Promotion Mix, Personal Selling.

#### **UNIT - III**

**(6 Periods)**

Pricing – Meaning, Objectives, Characteristics of Services and Prices – Factors Affecting Pricing Decisions.

#### **UNIT – IV**

**(6 Periods)**

Location – Features for Choosing Service Location, Classification of Services by Location, Channels, Methods of Distributing Services.

#### **UNIT - V**

**(6 Periods)**

Marketing of Financial Services – Banking and Insurance – Characteristics, Importance, and Marketing Mix.

#### **TEXT RECOMMENDED:**

Vasanti Venugopal and Raghu V.N. – Services Marketing, Himalaya Publishing House, Mumbai 2005

#### **REFERENCE BOOKS:**

1. Christopher Lovelock – Services Marketing, 4th Ed, Pearson Education, 2002



2. E. G. Bateson – Managing Services Marketing – Text & Readings, Dryden Press, Hinsdale III.
3. Philip Kotler & Paul N. Bloom, Marketing Professional Services, Prentice Hall, New Jersey.
4. Payne, The Essence of Services Marketing, New Delhi, Prentice Hall, 1994.
5. Helen Wood Ruffe – Services Marketing, Macmillan India, New Delhi, 2002
6. Mary Ann Pezzallo, Marketing Financial Services, Macmillan, 2002

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understand the basic concepts of service	<b>K2</b>
<b>CO2</b>	Deals with Concept like marketing mix in service marketing	<b>K3</b>
<b>CO3</b>	Understand the terms segmentation, positioning, , differentiation and retention strategies applicable to service marketing	<b>K3</b>
<b>CO4</b>	Explanation regarding marketing of services in financial services is possible	<b>K4</b>
<b>CO5</b>	Explanation regarding marketing of services in health is possible	<b>K4</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>
<b>CO4</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

S- STRONG M-MEDIUM L-LOW

## SKILL BASED ELECTIVE – I C

### INTERNET

**Semester: V**

**Max. Marks: 75**

**Course Code: 21UCO5S1C**

**Credit: 2**

**Total Periods: 30**

**Instruction periods: 2**

#### **OBJECTIVE :**

To learn about Internet and to gain practical knowledge and application in Business.

#### **UNIT I:**

**(6 Periods)**

Introduction to Internet – A brief History of Internet – Use of Internet – Connection to the Internet – Web Pages – Web Pages come from the Web Server – Web Sites – The normal Modem – ISDN, ADSL, CABLE Modems – Introduction to Bluetooth and WiFi.

#### **UNIT II:**

**(6 Periods)**

Internet Service Provider – Dialer Programs and Internet Programs – Internet Explorer – Netscape – Netscape Navigation – Animation – Frames: Several Web Pages at one – Several Windows simultaneously – Printing.

#### **UNIT III:**

**(6 Periods)**

Internet Basics: Evolution – Basic Terminology – Getting into the Net – Browsers – Applications of Internet – Introduction to Internet Protocols – Language of Internet.

#### **UNIT IV**

**(6 Periods)**

E-mail and Voice Mail – Creating Mail Address – Meaning of Net Meeting and Chatting – Tool bar. E-mail Address – Creation – Browsing – Search Engines – Downloads

#### **UNIT V**

**(6 Periods)**

Visiting Business Places, Libraries, Railway and Airline Reservation, Online Chatting

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

1. Paul E. Hoffman, “**The Internet Instance Reference**” BPB Publications
2. Alexis Leon Mathews, Leon Tech world, “**Internet for Everyone**” UBS Publications
3. S. Aarathi, “**Internet Programming and Web Design**” Kalaikathir Achagam
4. “**Internet and E-mail**” Yatin Publications, Delhi
5. **Internet Complete**” BPB Publications.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To able to understand the application areas of IOT ·	<b>K2</b>
<b>CO2</b>	To able to realize the revolution of Internet in Mobile Devices, Cloud & Sensor Networks ·	<b>K2</b>
<b>CO3</b>	To able to understand the mail, voice mail.	<b>K2</b>

**Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>

S- STRONG    M-MEDIUM    L-LOW

## SKILL BASED ELECTIVE – II A

### ADVERTISING MANAGEMENT

**Semester: V**

**Max. Marks: 75**

**Course Code: 21UCO5S2A**

**Credit: 2**

**Total Periods: 30**

**Instruction periods: 2**

**Objectives:** To understand advertising from the broader integrated marketing communication perspective, and to study the customer motivations, crafting effective messages, making efficient use of media.

#### **UNIT - I**

**(6 Periods)**

Basic Concepts in Advertising Management- Advertisers and Advertising Agencies. - The Role of the Account Executive.

#### **UNIT - II**

**(6 Periods)**

Advertising and Society – Different types of Advertising. Functions, Types, Agent - Client Relationship - Agency Remuneration, Indian Ad Agencies. Choosing an Advertising Agency.

#### **UNIT - III**

**(6 Periods)**

Determining Advertising Objectives- Relationship between Advertising and Marketing, Advertising Objectives Versus Marketing Objectives.

#### **UNIT - IV**

**(6 Periods)**

Meaning and Organizing for IMC – The DAGMAR Approach Segmentation and Target Market, Target Market Selection, Positioning Strategy – Brand Positioning, Repositioning.

#### **UNIT - V**

**(6 Periods)**

Media of Advertising – Newspapers – Magazines – Posters – Billboard – Yellow Pages – Pamphlet – The Structure of Television Industry – Television Advertising – Structure of Radio – Radio Advertising - Social Media Marketing - Mobile Advertising –Web & Internet Advertising.

#### **Text Books And Reference Books:**

1. Ruchi, G (Latest Edition) *Advertising principles and practice*. RamNagar: S.Chand & Company LTD.
2. Keller, K. L., Parameswaran, M. G., & Jacob, I. (Latest Edition) *Strategic brand management: Building, measuring, and managing brand equity*. Pearson Education India.

#### **Essential Reading / Recommended Reading**

1. Aaker,D.A,Myers, J.G.and Batra.R. (Latest Edition).*AdvertisingManagement,(5<sup>th</sup>ed.)*.Pearson Education.

2. S.A.Chunnawalia& K.C.Sethia(Latest Edition) *Foundations of Advertising - Theory & Practice*, Himalaya Publishing House.
3. Moorthi, Y. L. (Latest Edition). *Brand Management, 1E*. Vikas Publishing House Pvt Ltd.
4. Verma, H. V. (Latest Edition) *Brand management: text and cases*. Excel Books India.
5. Kapferer, J. N (Latest Edition) *The new strategic brand management*. Kogan Page.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understand the meaning of advertising.	<b>K2</b>
<b>CO2</b>	Understand the methods to develop an advertising programme.	<b>K2</b>
<b>CO3</b>	Describe advertisement appeal, media planning and strategy.	<b>K2</b>
<b>CO4</b>	Identify the methods of selecting advertisement media.	<b>K3</b>
<b>CO5</b>	Identify the social, economic and legal aspects of advertisement.	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

S- STRONG M-MEDIUM L-LOW

## **SKILL BASED ELECTIVE – II B**

### **SALES MANAGEMENT**

**Semester: V**

**Max. Marks: 75**

**Course Code: 21UCO5S2B**

**Credit: 2**

**Total Periods: 30**

**Instruction periods: 2**

**Objective:** To understanding the sales process and to improve sales force effectiveness.

#### **UNIT - I**

**(6 Periods)**

Sales Management - Meaning and Scope - Functions of Sales Management – Sales Policy – Selling Process – Responsibilities of Sales Manager

#### **UNIT - II**

**(6 Periods)**

AIDA Formula- Need for Sales Force – Recruitment and Selection of Sales Force – Training of Salesman – Qualities of a Good Salesman

#### **UNIT - III**

**(6 Periods)**

Sales Office Functions – Interviews – Receiving of Orders – Handling Mails – Filing – Record Keeping – Sales Bulletin.

#### **UNIT - IV**

**(6 Periods)**

Sales Promotion – Dealer & Consumer Sales Promotion Tools – Sales Planning – Budgeting & Evaluation

#### **UNIT - V**

**(6 Periods)**

Distribution Functions – Distribution Policy – Components of Physical Distribution

#### **TEXT BOOKS RECOMMENDED:**

- 1.Salesmanship and Advertising – Davar.
- 2.Salesmanship – RSN Pillai and Bagavathi.
- 3.Salesmanship and Publicity – JSK Patel.
- 4.Sales Management – Richard R. Still.
- 5.Modern Marketing R.S.N. Pillai and Bagavathi – S.Chand.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Explain the basic principles of sales management;	<b>K2</b>
<b>CO2</b>	Demonstrate an understanding of the role of the sales force as a part of the marketing mix;	<b>K2</b>
<b>CO3</b>	Apply in a competent manner sales management tools such as sales forecasting, sales compensation methods, sales budgeting, sales reports, routings, quotas, sales analysis, and evaluation of performance by means of a team project that creates a sales force plan.	<b>K2</b>
<b>CO4</b>	Understand the role of the function of sales management in the corporate structure.	<b>K3</b>
<b>CO5</b>	Explain the basic principles of sales management;	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO2</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

S- STRONG    M-MEDIUM    L-LOW

## **SKILL BASED ELECTIVE II - C**

### **RETAIL MANAGEMENT**

**Semester: V**

**Max. Marks: 75**

**Course Code: 21UCO5S2C**

**Credit: 2**

**Total Periods: 30**

**Instruction periods: 2**

**Objective:** To gain an in depth knowledge about retail Management.

#### **UNIT - I**

**(6 Periods)**

Retail Management – Meaning – Characteristics of Retailing – Retailing Principles – Reasons for Retail Growth – Emerging Trends in Retailing.

#### **UNIT - II**

**(6 Periods)**

Store Location – Importance – Urban Vs Rural Location – Consumer Behavior – Determinants - Customer Service Strategies.

#### **UNIT - III**

**(6 Periods)**

Stores Layout and Design – Objectives – Factors - Display

#### **UNIT - IV**

**(6 Periods)**

Inventory Management in Retailing - Material Handling – Principles and Purpose of Material Handling – Symptoms of Poor Material Handling

#### **UNIT - V**

**(6 Periods)**

Retail Formats – Store Based Retail Format – Non Store Board Retail Format – Other Emerging Retail Formats.

#### **TEXT BOOKS RECOMMENDED:**

1. Retail Management – Dr.Harjit Singh – S,Chand & Co.
2. Retail Management – Balraj Tuli Srivatsava.
3. Retail Marketing – Dr.L.Natarajan –Marghum  
Retailing Management – Ansuya Angadi – S.chand & Co.



<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Analyze retailing problems, factors, issues and challenges at global market level.	<b>K2</b>
<b>CO2</b>	Evaluate traditional retail formats	<b>K2</b>
<b>CO3</b>	Classify modern retail formats in current scenario	<b>K3</b>
<b>CO4</b>	Discuss the retail strategic planning, location, factors and planning policies	<b>K3</b>
<b>CO5</b>	Describe the retail marketing strategy, store loyalty, franchising and CRM.	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>L</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>

S- STRONG M-MEDIUM L-LOW

**CORE COURSE – XIII**  
**MANAGEMENT ACCOUNTING**

**Semester: VI**

**Max. Marks: 75**

**Course Code: 21UCO6C13**

**Credit: 5**

**Total Periods: 90**

**Instruction periods: 6**

**OBJECTIVE:**

To enable the students to know the importance of Management Accounting and its Concepts.

**UNIT - I**

**(18 Periods)**

Management Accounting: Meaning- Nature Scope and Functions of Management Accounting- Role of Management Accounting in Decision Making; Management Accounting Vs. Financial Accounting- Tools and Techniques of Management Accounting.

**Unit - II**

**(18 Periods)**

Financial Statements- Meaning and Types of Financial Statement Objectives and Methods of Financial Statements Analysis- Comparative and Common Size Statements- Ratio Analysis; Classification of Ratios-Marginal Costing- Definition – Features - CVP Analysis-Applications of Marginal Costing

**Unit - III**

**(18 Periods)**

Fund Flow Statement - Objectives - Uses and Limitations - Preparation of Fund Flow Statement - Schedule of Changes in Working Capital - Non-Current Items -Adjusted Profit and Loss Account - Cash Flow Statement – Significance Preparation of Cash Flow Statement.

**Unit - IV**

**(18 Periods)**

Capital Expenditure Decisions - Need and Importance - Methods of Evaluating Capital Expenditure Proposals - Pay-Back Period - Accounting Rate of Return - Discounted Cash Flow Methods.

**Unit - V**

**(18 Periods)**

Budgeting for Profit Planning And Control: Meaning of Budget And Budgetary Control; Objectives Merits and Limitations of Budgets; Fixed and Flexible Budgeting Control Ratio; Zero Base Budgeting; Responsibility Accounting; Performance Budgeting; Capital Budgeting - Meaning and Concepts and Processes.

*Theory 20%, Problems 80%*

**TEXT BOOK**

1. Khan and Jain, (2000), Management Accounting, Tata McGraw Hill Company Ltd., New Delhi.

## BOOKS FOR REFERENCES

1. Pillai.S and Bagavathi V, Management Accounting, Sultan Chand Company Ltd., New Delhi, 2005.
2. Shashi K. Gupta, Sharma R.K, (2005), Management Accounting Principles and Practices, New Delhi.
3. Maheswari S.N, (2004), Principles of Management Accounting, SultanChand and Sons, New Delhi.
4. Mathur (2010), Management Accounting, Mcgraw-Hill management, New Delhi.
5. T.S. Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

**Theory 20% Problems 80%**

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To enlighten the students thought and knowledge on management Accounting	<b>K2</b>
<b>CO2</b>	Helps to give proper idea on financial statement analysis in practical point of view	<b>K3</b>
<b>CO3</b>	To introduce the concept of fund flow and cash flow statement	<b>K3</b>
<b>CO4</b>	To provide knowledge about budget control keeping in mind the scope of the concept	<b>K3</b>
<b>CO5</b>	To develop the know-how and concept of budget and budgetary control.	<b>K3</b>

## Mapping with program outcomes

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>

S- STRONG M-MEDIUM L-LOW

**CORE COURSE – XIV**  
**INCOME TAX THEORY, LAW & PRACTICE**

**Semester: VI**

**Max. Marks: 75**

**Course Code: 21UCO6C14**

**Credit: 5**

**Total Periods: 90**

**Instruction periods: 6**

**Objective:**

To enable the students to know the provisions of Income Tax.

**UNIT - I**

**(18 Periods)**

Definitions of Previous Year, Assessment Year, Persons, Assesses, Income and Gross Total Income, Capital and Revenue Receipts and Capital and Revenue Expenditures- Residential Status and Incidence of Tax- Income Exempt Under Sec.10.

**UNIT - II**

**(18 Periods)**

Meaning, Forms and Taxability of Salary and Allowances - Valuation and Taxability of Perquisites- Deductions from Salary- Deductions for Individuals U/S 80- Computation of Taxable Salary.

**UNIT - III**

**(18 Periods)**

Meaning of GAV and NAV - Types of House Property - Deduction in v/s 24 - Computation of Income from House Property.

**UNIT - IV**

**(18 Periods)**

Basic Principles for Computing Business Income - Specific Deductions under the act, Specific Disallowances under the Act -Computation of Income from Business or Profession.

**UNIT - V**

**(18 Periods)**

Definition of Capital Gain, Exceptions - Capital Gains exempt from Income Tax - Meaning of Transfer - Cost of Acquisitions and Cost Improvement - Meaning of Long Term and Short Term Capital Gain -Computation of Capital Gain - Grossing up of Interest - Computation of Income from other Sources.

**TEXT BOOK**

1. Dr.Vinod K Singhanian, “Students Guide to Income Tax”, Taxmann Publications Pvt. Ltd., New Delhi, (Latest Edition).

**BOOKS FOR REFERENCE**

1. Bagavathi Prasad, “Income Tax Law and Practice”, WishwaPrakashan, New Delhi, (Latest Edition).

2. Hariharan (Latest Edition), Income Tax Law and Practice, Mcgraw- Hill Management, New Delhi.

3. T.S. Reddy & y. Hari Prasad & Reddy (Latest edition), Income Tax Law and Practice, Margham Publications, Chennai.

**Theory 20%, Problems 80%**

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To introduce the basic concept of Income Tax	<b>K1</b>
<b>CO2</b>	In order to familiarize the different know-how and heads of income with its components	<b>K2</b>
<b>CO3</b>	It helps to build an idea about income from house property as a concept	<b>K2</b>
<b>CO4</b>	It give more idea about the income from business or profession	<b>K2</b>
<b>CO5</b>	Make the students familiarizes with the concept of depreciation and its provisions	<b>K2</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>

S- STRONG M-MEDIUM L-LOW

**CORE COURSE – XV**  
**ENTREPRENEURIAL LEADERSHIP**

**Semester: VI**

**Max. Marks: 75**

**Course Code: 21UCO6C15**

**Credit: 5**

**Total Periods: 90**

**Instruction periods: 6**

**Objectives:**

To enable the students to understand the conceptual and applied knowledge about Entrepreneurship.

**UNIT - I**

**(18 Periods)**

Small Business Framework – Concept and Definition- Nature and Characteristics – Relationship between Small and Large Business – Scope and Types of Small Business – Rationale and Objectives – Small Business as Seed Bed of Entrepreneurship

**UNIT - II**

**(18 Periods)**

Entrepreneur and Entrepreneurship Concept – Distinction between Entrepreneur and Manager – Entrepreneurial Competency – Functions – Types (Including Women and Rural).

**UNIT - III**

**(18 Periods)**

Establishing a Small Enterprise – Learning the Important Steps for Starting a Business – Project Identification and Selecting the Product – Generation and Screening the Project Ideas – Market Analysis – Technical Analysis, Financial Analysis (Up to Cost of Production) Project Formulation – Assessment of Project Feasibility – Preparation of Project Report Dealing with Basic Startup Problems.

**UNIT - IV**

**(18 Periods)**

Growth Strategy for Small Business – Need for Growth – Types of Growth Strategy – Expansion – Diversification - Sub Contracting.

**UNIT - V**

**(18 Periods)**

Sources of Finance – Financial Support to Small Business - Various Incentives and Subsidies – Central and State Government Schemes – Case Study of Great Entrepreneurs

**TEXT BOOKS**

1. Khanka S. S, Entrepreneurial Development, Sultan Chand Publications, 2003.
2. Shaprio Alan C, Multinational Financial Management, Prentice Hall of India, 4th Edn., 2002.

**REFERENCE BOOKS**

1. Gupta C.B, & Srinivasan N.P, Entrepreneurial Development, Sultan Chand & Sons, 2008.

2. Suresh Jayasree, Entrepreneurial Development, Margham Publications, 1999.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To aiming to develop students about Entrepreneurship development	<b>K2</b>
<b>CO2</b>	To create an awareness on various Entrepreneurship Development Programme	<b>K2</b>
<b>CO3</b>	To enable them to understand project formulation	<b>K2</b>
<b>CO4</b>	To familiarize the students with EDP schemes	<b>K3</b>
<b>CO5</b>	To give an introduction about MSME, EDI and other training institutes in Entrepreneurship	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>L</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>

S- STRONG M-MEDIUM L-LOW

## **MAJOR BASED ELECTIVE II A**

### **GOODS AND SERVICES TAX**

**Semester: VI**

**Max. Marks: 75**

**Course Code: 21UCO6M2A**

**Credit: 4**

**Total Periods: 90**

**Instruction periods: 6**

#### **Objectives:**

To know about the Goods and Services Act and Procedures.

#### **UNIT - I**

**(18 Periods)**

Indirect Taxes – Features, Difference between Direct and Indirect Taxes, Advantages and Disadvantages of Indirect Tax.

#### **UNIT - II**

**(18 Periods)**

GST – Genesis – Scope – Advantages – GST Council – Minimum Interface – Input Tax Credit.

#### **UNIT - III**

**(18 Periods)**

Define GST Act – GST – CGST – SGST – IGST – UTGST – Important Provisions.

#### **UNIT - IV**

**(18 Periods)**

Registration – Levy and Collection – Composite Levy – Payment – Books of Accounts.

#### **UNIT - V**

**(18 Periods)**

Filing of Return – E-way bill – Appeals – Penalty – Offences and Revisions.

#### **TEXT BOOKS:**

CA. Vivek and Kr Agarwal, GST Guide for Students.

#### **REFERENCE BOOKS**

Dr.HC Mehrotra and Prof. VP Agarwal – Goods and Service Tax-GST, 4<sup>th</sup> Edition, Sahitya Bhawan Publication.

CA. Rajat Mohan, Goods and Services Tax, 7<sup>th</sup> Edition, Bharath Publications, July 2017.



<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understand the concept of GST, CGST, SGST	<b>K2</b>
<b>CO2</b>	To make an awareness on the procedure of tax collection	<b>K2</b>
<b>CO3</b>	Understand the levy of tax on different assesses	<b>K3</b>
<b>CO4</b>	To understand the registration process	<b>K3</b>
<b>CO5</b>	To determine the type of assessments	<b>K4</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>

S- STRONG    M-MEDIUM    L-LOW

## **MAJOR BASED ELECTIVE II B**

### **INTRODUCTION TO E-COMMERCE**

**Semester: VI**

**Max. Marks: 75**

**Course Code: 21UCO6M2B**

**Credit: 4**

**Total Periods: 90**

**Instruction periods: 6**

#### **OBJECTIVES**

1. To expose students to the Web Commerce business models and to train them in web technologies to create E – Commerce solutions.
2. To help students gain an understanding of the legal framework of E – Commerce.
3. To facilitate the students to get hands–on experience in various e-payment systems.

#### **UNIT - I**

**(18 Periods)**

Introduction to E-Commerce – Objectives – Importance, Mobile Commerce – Objectives – Benefits, E-Trade – Importance – Process, E-Business and its Activities – E – Business Models , Value of Internet in Business – Advantages and Disadvantages of E-Commerce.

#### **UNIT - II**

**(18 Periods)**

Introduction to E-Marketing – Channels – E-Marketing Mix – Web Salesmanship, Advertising on Network- Format-Uses, EDI – Benefits – Migration to Open EDI – Electronic Market place Technologies – Digital Signature.

#### **UNIT - III**

**(18 Periods)**

Introduction to E-Payment Systems – Types of E-Payment Systems – E-Payment Process – Participants of E- Payment system – Components of an Effective E-Payment System – Economic Implications of E-Payment System – Advantages of E-Payment System – Issues in E-Payment System.

#### **UNIT - IV**

**(18 Periods)**

Introduction to Operating Systems – E-Business Solutions – Open Source - Case Studies related on Current E- Marketing and E Payment Systems – Taxation of E-Commerce Transactions– Supply Chain & Logistics – Customer Complaints – Call Centers – Popular E-Commerce Software Environment.

#### **UNIT - V**

**(18 Periods)**

Legal Framework for E-Commerce – Net Threats – E – Security protection - Cyber Laws – Aims and Salient Features of Cyber Laws in India – Taxation Issues - Cyber Crimes – Categories – Ethical and Intellectual property Issues in E-Commerce Technologies.

#### **TEXT BOOKS:**

1. Joseph P T, E-Commerce, A managerial perspective, Prentice Hall Publications, 4th Edition, 2012.
2. Minoli Daniel & Minoli Emma, Web Commerce Technology Handbook, Tata McGraw Hill Publications, 16th reprint, 2009.

### REFERENCE BOOKS

1. Whitley David, E-Commerce Strategy, Technology and Application, Tata McGraw Hill Publication.21st reprint, 2008.
2. Dennis P. Curtin, E-Commerce Principles and Information Technology, Tata McGraw Hill Publications, 2008.
3. Wesley Addison, Frontiers of E-Commerce, Pearson Publications, 2008.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Analyze the impact of E-Commerce	<b>K3</b>
<b>CO2</b>	Describe the major types of E-Commerce	<b>K3</b>
<b>CO3</b>	Explain the process that should be followed in building an E-Commerce	<b>K3</b>
<b>CO4</b>	Identify the key security threats in the E-Commerce	<b>K4</b>
<b>CO5</b>	Describe how procurement and supply chains relate to B2B E-Commerce	<b>K4</b>

### Mapping with program outcomes

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>

S- STRONG M-MEDIUM L-LOW

## MAJOR BASED ELECTIVE II C

### E-BANKING

**Semester: VI**

**Max. Marks: 75**

**Course Code: 21UCO6M2C**

**Credit: 4**

**Total Periods: 90**

**Instruction periods: 6**

### E- BANKING

**Objective:** To make the students to understand the e-banking transactions.

#### UNIT - I

**(18 Periods)**

Networking of Computers – Types – LAN – WAN – Internet and Intra Net – E-mail Net banking services.

#### UNIT - II

**(18 Periods)**

Electronic Payment System: Automatic Teller Machine Merits and Demerits – Installation and Security Aspects of ATM, MICR Equipment – Precautions in Handling MICR Instrument – Benefits and Limitations.

#### UNIT - III

**(18 Periods)**

E- Cash: Features – Benefits of E-Cash – Limitations of Electronic Data Interchange – Electronic Fund Transfer Credit Card – Debit Card – Payment through Bank Network – Payment by Smart Card – Electronic Pass Book – Home Banking.

#### UNIT - IV

**(18 Periods)**

Electronic Clearing Services – SWIFT – Types of Message in SWIFT (Society For Worldwide Interbank Financial Telecommunication) – Message Format in SWIFT – Bank Information Code – Message Flow in SWIFT System – Advantages and Structure Of SWIFT.

#### UNIT - V

**(18 Periods)**

E-Banking Challenges and Opportunities – Services Offered through E-Banking – Strengths Of E-Banking – Weakness of E-Banking – Opportunities – Threats of E-Banking.

#### **Text and Reference Books :(Latest revised edition only)**

1. R.V. Kulkarni Knowledge based system in banking sector , New Century Publications, Chennai.
2. Computer Application in Business and, Commerce and Banking – R.S. Viramani.
3. Computer Application in Business – R.Parameswaran.

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Explain electronic banking and commerce and what goes into electronic banking and commerce	<b>K2</b>
<b>CO2</b>	Explain the fundamental changes in banking and financial markets as financial institutions and brokers have extended to electronic platform.	<b>K2</b>
<b>CO3</b>	Apply cash management, decision-making, and controlling techniques in an electronic interface.	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO3</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>S</b>

S- STRONG    M-MEDIUM    L-LOW

## **MAJOR BASED ELECTIVE III A**

### **FINANCIAL SERVICE IN INDIA**

**Semester: VI**

**Max. Marks: 75**

**Course Code: 21UCO6M3A**

**Credit: 4**

**Total Periods: 75**

**Instruction periods: 5**

#### **FINANCIAL SERVICES**

##### **Objective:**

To enable the students to know the nature and types of Financial Services.

##### **UNIT - I**

**(15 Periods)**

Financial Services – Meaning – Classification – Financial Products and Services – Challenges Facing the Financial Service Sector – Merchant Banking– Meaning – Functions – SEBI Guidelines – Scope of Merchant Banking in India. NBFCs – RBI Guidelines.

##### **UNIT - II**

**(15 Periods)**

Hire Purchase – Meaning – Features – Process – Hire Purchase and Credit Sales – Hire Purchase Vs Installment Purchase – Banks and Hire Purchase Business – Hire Purchase and Transport Industry – Leasing – Concept – Steps Involved in Leasing – Lease Vs Hire Purchase – Types of Lease – Problems and Prospects of Leasing in India.

##### **UNIT - III**

**(15 Periods)**

Mutual Funds – Meaning – Types – Functions – Advantages – Institutions Involved – UTI, LIC, Commercial Banks – Entry of Private Sector – Growth Of Mutual Funds In India – SEBI Guidelines – AMC.

##### **UNIT - IV**

**(15 Periods)**

Venture Capital – Meaning – Features – Methods of Venture Capital Financing – Modes of Venture Financing – Venture Capital Investment Process – Factors Determining Venture Investment – Exit Mechanism – Advantages of Venture Capital – Issues of Indian Venture Capital Industry.

##### **UNIT - V**

**(15 Periods)**

Factoring – Concepts – Significance – Types – Factoring Mechanism – Factoring Vs Bills Discounting – Factoring in India – Forfeiting – Meaning – Forfeiting Vs Export Factoring – Problems of Forfeiting/ Factoring.

##### **Text and Reference Books (Latest revised edition only)**

1. Financial markets & services by E.Gordon and K.Natarajan – Himalaya publishing house, New Delhi
2. Financial services by E.Dharmaraj – S.Chand & Co., New Delhi

3. Financial Services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi
4. Financial Services by S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai
5. Lease Financing and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To give an idea about fundamentals of financial services and players in financial sectors	<b>K2</b>
<b>CO2</b>	To create awareness about merchant banking, issue management, capital markets and role of SEBI	<b>K3</b>
<b>CO3</b>	To provide knowledge about leasing and hire purchase concepts	<b>K3</b>
<b>CO4</b>	To make them understand about different types of insurance and IRDA Act.	<b>K2</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>L</b>

S- STRONG M-MEDIUM L-LOW

**MAJOR BASED ELECTIVE III B**  
**FINANCIAL MARKETING OPERATION**

**Semester: VI**

**Max. Marks: 75**

**Course Code: 21UCO6M3B**

**Credit: 4**

**Total Periods: 75**

**Instruction periods: 5**

**Objective:** To get basic knowledge about the financial concepts and to know the information about the roles of intermediaries and its regulating bodies.

**UNIT - I**

**(15 Periods)**

Financial System : Meaning, Role and Functions of a Financial System, Organized and Unorganized Financial System.

**UNIT - II**

**(15 Periods)**

Components: Financial Assets, Financial Intermediaries, Financial Markets (Money and Capital Markets in India) Relevance of Various Interest/Return Rates, Regulatory Framework, Financial Instruments (In Brief). Factors Responsible For the Development of Capital Market In India.

**UNIT - III**

**(15 Periods)**

Indian Financial System Capital Markets: Meaning, Role and Importance, Development Initiatives and Reforms (In Brief). Composition: Primary-Secondary.

**UNIT - IV**

**(15 Periods)**

Financial Institutions and Regulatory Bodies - Capital Market Institutions- Special Financial Institutions- Factors for Their Growth (Need). Objectives and Functions of: 1) IDBI (2) IFCI (3) SIDBI (4) EXIM Bank Of India

**UNIT - V**

**(15 Periods)**

Credit Rating Agencies: Meaning and Role Of Such Agencies. CRISIL, ICRA, NSDL, STCI.

**Text and Reference Books (Latest revised edition only)**

1. Financial markets & services by E.Gordon and K.Natarajan – Himalaya publishing house, New Delhi



2. Financial services by E.Dharmaraj – S.Chand & Co., New Delhi
3. Financial Services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi
4. Financial Services by S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai
5. Lease Financing and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understand the role and function of the financial system in reference to the macro economy.	<b>K2</b>
<b>CO2</b>	Demonstrate an awareness of the current structure and regulation of the Indian financial services sector	<b>K2</b>
<b>CO3</b>	Evaluate and create strategies to promote financial products and services.	<b>K2</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>S</b>

S- STRONG    M-MEDIUM    L-LOW

## **MAJOR BASED ELECTIVE III C**

### **INDIAN BANKING SYSTEM**

**Semester: VI**

**Max. Marks: 75**

**Course Code: 21UCO6M3C**

**Credit: 4**

**Total Periods: 75**

**Instruction periods: 5**

**Objective:**

To acquire knowledge about the functioning and procedures of Indian Banks

**UNIT - I**

**(15 Periods)**

Indian Banking System: Structure and Organization of Bank; Reserve Bank of India; Apex Banking Institution; Commercial Banks; Regional Rural Banks; Co- Operative Banks; Development Banks

**UNIT - II**

**(15 Periods)**

State Bank of India: Brief History; Objectives; Functions; Structure and Organization; Working And Progress

**UNIT - III**

**(15 Periods)**

Banking Regulation Act, 1949: History; Social Control; Banking Regulation Act as Applicable to Banking Companies and Public Sector Banks; Banking Regulation Act as Applicable to Co- Operative Banks

**UNIT - IV**

**(15 Periods)**

Regional Rural and Co- Operative Banks in India: Functions; Role of Regional Rural and Co- Operative Banks in Rural India; Progress and Performance

**UNIT - V**

**(15 Periods)**

Reserve Bank of India: Objectives; Organization; Function and Working; Monetary Policy; Credit Control Measures and Their Effectiveness.

**Text and Reference Books (Latest revised edition only)**

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co.
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G. and Mithani DM: Banking in India; Orient Longman
4. Gurusamy S : Modern Banking, Vijay Nicole Imprints (P) Ltd

<b>COURSE OUTCOMES</b>		
<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understand the Origin and the growth of the Indian Banking System.	<b>K1</b>
<b>CO2</b>	Remember broad functions of RBI.	<b>K1</b>
<b>CO3</b>	Analyze the functions of e-service in Modern Banking.	<b>K2</b>
<b>CO4</b>	Classify the different types of Bank Accounts.	<b>K2</b>
<b>CO5</b>	To Understand the concept and banking regulation act.	<b>K3</b>

### **Mapping with program outcomes**

<b>OUTCOMES</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>M</b>

S- STRONG M-MEDIUM L-LOW

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