



**DHANALAKSHMI SRINIVASAN
COLLEGE OF ARTS & SCIENCE FOR WOMEN
(Autonomous)**



(Affiliated to Bharathidasan University, Re-Accredited with “A++” Grade by NAAC)

Perambalur-621 212

BACHELOR OF COMMERCE (B.Com.)

**Choice Based Credit System-Learning Outcomes Based Curriculum Framework
(CBCS-LOCF)**

(Applicable to the candidate admitted from the academic year 2024-2025 onwards)

Programme Pattern										
Course Details				NAME OF THE SUBJECTS		Scheme of Exams				
Sem	Part	Course Code	Course Title		Hrs	Cr	EH	CIA	SE	Final
I	1	24U1LT1	Language - I	Cheyyul, (Ikkalaillakkiyam) Sirukadhai, Illakiyavaralaru/Hindi/ French/Sanskrit/Arabic	6	3	3	25	75	100
		24U1LH1	Hindi							
		24U1LF1	French							
	2	24U1EL1	English-I	English for Communication – I	6	3	3	25	75	100
	3	24UCO1C1	Core Course-I	Fundamentals of Financial Accounting	6	5	3	25	75	100
	3	24UCO1C2	Core Course-II	Principles of management	5	5	3	25	75	100
	3	24UCO1A1	Allied-I	Business Economics	5	4	3	25	75	100
	4	24U1VED	Value Education	Value Education	2	2	3	25	75	100
Total					30	22		-	-	600
II	1	24U2LT2	Language - II	Cheyyul, (Idaikala illakkiyam) Puthinam/ Hindi/ French	6	3	3	25	75	100
		24U2LH2	Hindi							
		24U2LF2	French							
	2	24U2EL2	English-II	English for Communication – II	6	3	3	25	75	100
	3	24UCO2C3	Core Course-III	Business Tools for Decision decision making	6	5	3	25	75	100
	3	24UCO2C4	Core Course-IV	Business Regulatory Frame Work	5	5	3	25	75	100
	3	24UCO2A2	Allied-II	Office Management	5	4	3	25	75	100
	4	24U2EVS	Environmental Studies	Environmental Studies	2	2	3	25	75	100
Total					30	22		-	-	600
III	1	24U3LT3	Language-III	Cheyyuil(Kappiyangal) Urainadai, Aluval Murai,Madalgal,Iilakiya Varalaru/Hindi/ French/Sanskrit/ Arabic	6	3	3	25	75	100
		24U3LH3	Hindi							
		24U3LF3	French							
	2	24U3EL3	English-III	English through literature	6	3	3	25	75	100
	3	24UCO3C5	Core Course-V	Advanced Financial Accounting	6	5	3	25	75	100

	3	24UCO3C6	Core Course-VI	Business Communication	5	5	3	25	75	100
	3	24UCO3A3	Allied-III	Business Environment	5	4	3	25	75	100
	4	24UCO3N1A	NME-I	A. Essential of Marketing	2	2	3	25	75	100
		24UCO3N1B		B. Principles of Management						
		24UCO3N1C		C. Banking Theory						
Total				30	22		-	-	600	
IV	1	24U4LT4	Language-IV	Cheyyuil(Sanga Ilakiyam,Neethi Ilakiyam) Nadagam, Ilakiya Varalaru, Pothu Katurai) /Hindi/ French/Sanskrit/ Arabic	6	3	3	25	75	100
		24U4LH4	Hindi							
		24U4LF4	French							
	2	24U4EL4	English-IV	English for competitive examination	6	3	3	25	75	100
	3	24UCO4C7	Core Course-VII	Cost Accounting	6	5	3	25	75	100
	3	24UCO4C8	Core Course-VIII	Company law	5	5	3	25	75	100
	3	24UCO4A4	Allied-IV	Bank Management	5	4	3	25	75	100
	4	24UCO4N2A	NME-II	A.Fundamentals of Accounting	2	2	3	25	75	100
		24UCO4N2B		B. Essentials of Organizational Behaviour						
		24UCO4N2C		C.Consumer Behaviour						
	Total				30	22		-	-	600
V	3	24UCO5C9	Core course-IX	Company Accounting	5	5	3	25	75	100
	3	24UCO5C10	Core course-X	Practical Auditing	5	5	3	25	75	100
	3	24UCO5C11	Core course-XI	Computer Application in Business with Practical	5	4	3	25	75	100
	3	24UCO5C12	Core course-XII	Financial Management	5	4	3	25	75	100
	3	24UCO5MBE1A	MBE-1	A.Human Resource Management	5	4	3	25	75	100
		24UCO5MBE1B		B. Retail Marketing						
		24UCO5MBE1C		C.Investment Management						
	3	24CON5IS	Internship/Field Study/ Industrial Visit		-	1				100
	4	24UCO5SBE1A	SBE-1	A. Insurance Management	3	2	3	25	75	100
		24UCO5SBE1B		B.Services Marketing						
		24UCO5SBE1C		C.Basic of Internet						
	4	24U5SS	Soft Skills	Soft Skill Development	2	2	3	25	75	100
			Self-Paced Learning I		-	2*				
Total				30	27		-	-	800	
VI	3	24UCO6C13	Core course-XIII	Management Accounting	6	6	3	25	75	100
	3	24UCO6C14	Core course-XIV	Income Tax Theory Law and practice	5	5	3	25	75	100
	3	24UCO6C15	Core course-XV	Entrepreneurship	5	4	3	25	75	100
	3	24UCO6MBE2A	MBE-2	A.Goods and Service Tax	4	4	3	25	75	100
		24UCO6MBE2B		B. Introduction to E.Commerce						
24UCO6MBE2C		C. E.Banking								

	3	24UCO6PW	Project work	Project work	6	2		40	60	100
	4	24UCO6SBE2A	SBE-II	A.Financial Service	3	2	3	25	75	100
		24UCO6SBE2B		B.Financial Markets						
		24UCO6SBE2C		C.Indian banking System						
	4	24U6ES	Gender studies	Gender studies	1	1	3	25	75	100
			Self-Paced Learning II		-	2*				
	Total				30	24		-	-	700
I-VI	V		Extension Activities		-	1		-	-	-
Total (Three years)					180	140				3900

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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

FUNDAMENTALS OF FINANCIAL ACCOUNTING

Semester: I

Max. Marks: 75

Course Code: 24UCO1C1

Credit: 5

Total Periods: 75

Instruction periods: 6

Objectives:

- To Familiarize the Basic Concepts of Accounting and its Features and to Understand the Procedures Involved in the Accounting Process and its Application.
- Understand the process of recording and classifying the business transactions and events.
- Understand the financial statements, viz., Profit and Loss Account, Balance Sheet, and cash flow statement of a sole proprietor.
- Understand and analyze the financial statements from different the perspective of different stakeholders using ratio analysis.
- Understanding of financial distress or bankruptcy prediction and how to analyze management quality means the concept of beyond balance sheet

UNIT-I: INTRODUCTION TO ACCOUNTING

(15 Periods)

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

UNIT-II: SOLE TRADER

(15 Periods)

Final Accounts of a Sole Trader – Adjustment

UNIT-III: ACCOUNTS FOR NON PROFIT ORGANISATIONS

(15 Periods)

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

UNIT-IV: AVERAGE DUE DATE, ACCOUNT CURRENT, BRS

(15 Periods)

Average Due Date – Introductions, Types of problems, Various payments due on different dates and single payment made – Account Current, Methods of Calculating Interest – Bank Reconciliation Statement.

UNIT-V: DEPRECIATION

(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. Narayanaswamy R. Financial Accounting: A Managerial Perspective. PHI Learning Pvt. Ltd., Delhi
2. Robert N. Anthony, David F. Hawkins, Kenneth A. Merchant. Accountancy- text and cases.
McGraw Hill Education (India) Private Limited, New Delhi.
3. Garg CA Kamal, and Sehrawat Neeraj Kumar. Beginner`s Guide to Ind AS & IFRS. Bharat Law House Pvt. Ltd., New Delhi
4. Maheshwari S. N., Maheshwari Sunil K., and Maheshwari Sharad K, An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.

REFERENCE BOOKS:

1. Lal Jawahar. Corporate Financial Reporting: Theory, Practice & Cases. Taxman Publications Private Limited.
2. Patricia M. Dechow, Richard G. Sloan and Amy P. Sweeney: Detecting earning management, the accounting review.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Understand the Basics of Accounting.	K2
CO 2	Identify the Rules of Debit and Credit	K2
CO 3	Distinguish the Posting of Journal Entries to the Ledger.	K3
CO 4	Preparation of Ledger and its Subdivisions.	K3
CO 5	Recognize the Summary of Accounting Entries.	K4

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code		Title of the Course								Hours	Credits
I	24UCO1C1		CC-I: FUNDAMENTALS OF FINANACIAL ACCOUNTING								6	5
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	2	3	2	3	2	2.7	
CO-2	3	3	3	3	3	2	3	2	3	2	2.7	
CO-3	3	3	3	2	3	2	3	2	3	2	2.6	
CO-4	3	2	3	3	3	3	2	2	3	2	2.6	
CO-5	2	3	3	1	3	3	2	2	3	2	2.4	
Mean overall score											2.6 (High)	

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CORE COURSE – II

PRINCIPLES OF MANAGEMENT

Semester: I

Max. Marks: 75

Course Code: 24UCO1C2

Credit: 5

Total Periods: 75

Instruction periods: 5

Objectives:

- To Enable the Students to understand and appreciate the contribution made by management thinkers.
- To explain the evolution of Management and its principles.
- To discuss the functions of management and their importance in business.
- To propose the application of the principles of management in an organizational setup.
- To recognize the human skills and conceptual skills as per industry requirements about basic management skills.

UNIT – I: INTRODUCTION TO MANAGEMENT

(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: PLANNING

(10 Periods)

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

UNIT – III: ORGANIZING

(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: DIRECTING

(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: CO-ORDINATING

(10 Periods)

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

TEXT BOOKS:

- 1.Principles of Management – Neeru Vasishth,Taxmann's Publication,5th Edition,
- 2.Stoner, Freeman, Gilbert Jr. (2014). Management (6th edition), New Delhi: Prentice Hall India. Reference

3. Daft, R. L. (2009). Principles of Management (1st edition), Cengage Learning.
4. Gupta, R.S., Sharma, B.D., & Bhalla. N.S. (2011). Principles & Practices of Management (11th edition). New Delhi: Kalyani Publishers.
5. Williams. Management, (International edition) South-western Cengage Learning.

REFERENCE BOOKS:

1. John R. Schermerhorn. Management, Wiley-India
2. Koontz, H., & Weihrich, H. Essentials of Management, McGraw Hill Publishers.
3. L M Prasad, (2007). Principles and Practices of Management, Himalaya Publishing House
4. Rao, P.S. (2009). Principles of Management, Himalaya Publishing House.
5. Moshal, B.S. Principles of Management, Ane Books.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Acquire knowledge about the various functions of management	K2
CO 2	Understand the various concepts of management	K3
CO 3	Analyze the importance of planning	K3
CO 4	Identifies the principles of organizing	K3
CO 5	Gain idea about the process of selection and recruitment	K2

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code		Title of the Course								Hours	Credits
I	24UCO1C2		CC-II: PRINCIPLES OF MANAGEMENT								5	5
Couse outcomes	Programme outcomes(POs)					Programme Specific Outcomes(PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	2	2	3	2	3	2	2.6	
CO-2	3	3	3	3	3	2	3	2	3	2	2.7	
CO-3	3	3	3	3	3	2	3	2	3	2	2.7	
CO-4	2	3	3	3	3	3	2	2	3	2	2.6	
CO-5	3	1	3	2	2	2	2	2	3	2	2.2	
Mean overall score											2.56 (High)	

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ALLIED COURSE – I

BUSINESS ECONOMICS

Semester: I

Max. Marks: 75

Course Code: 24UCO1A1

Credit: 4

Total Periods: 60

Instruction periods: 5

Objectives:

- To expose students of Commerce to basic Micro Economics Concepts and inculcate and the analytical approach to the subject matter.
- To stimulate the student's interest by showing the relievable and use of various economic theories.
- To introduce students to the basic elements of commerce and economics.
- To render capable students to identify various market structures relevant for commercial transactions and their impact on business decisions.
- To understand the importance of National Income and its calculations.

UNIT – I INTRODUCTION TO ECONOMICS

(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 DEMAND

(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 PRODUCTION

(12 Periods)

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

UNIT – IV FIRM UNDER DIFFERENT MARKET CONDITION

(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 NATIONAL INCOME

(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
3. Business Economics- H. L Bhatia

REFERENCE BOOKS:

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

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To understand the concepts of cost, nature of production and its relationship to Business operations.	K1
CO 2	To apply marginal analysis to the “firm” under different market conditions.	K2
CO 3	To analyze the causes and consequences of different market conditions.	K3
CO 4	To integrate the concept of price and output decisions of firms under various market structure.	K2
CO 5	To analyze the national income, concepts and measure the national income.	K3

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes Mapping with Programme Outcomes:

Semester	Course code		Title of the Course								Hours	Credits
I	24UCO1A1		AC-I: BUSINESS ECONOMICS								5	4
Couse outcomes	Programme outcomes(POs)					Programme Specific Outcomes(PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	3	2	3	3	2.9	
CO-2	3	3	2	3	3	3	3	2	3	2	2.7	
CO-3	2	3	3	3	3	2	3	2	3	2	2.6	
CO-4	3	2	3	3	3	3	2	2	3	2	2.6	
CO-5	3	3	3	2	1	3	2	2	1	2	2.2	
Mean overall score											2.6 (High)	

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CORE COURSE –III
BUSINESS TOOLS FOR DECISION MAKING

Semester: II

Max. Marks: 75

Course Code: 24UCO2C3

Credit: 5

Total Periods: 75

Instruction periods:6

Objective:

- To understand the Business Tools for Decision Making purpose.
- To understand the relationship between correlation and regression.
- Describe the significance of optimization in identifying optimal solutions for complex business problems
- To understand regression and analysis methods
- Discuss about budget and methods of calculating budget

UNIT – I INTRODUCTION TO CENTRAL TENDENCY (15 Periods)

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

UNIT – II DISPERSION (15 Periods)

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

UNIT –III SKEWNESS AND CORRELATION (15 Periods)

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

UNIT – IV REGRESSION ANALYSIS (15 Periods)

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

UNIT – V INDEX NUMBERS (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
3. Business statistics – Pearson.

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.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To familiarizes the concept of statistics	K1
CO 2	To provide practical exposure on calculation of measures of average	K2
CO 3	To provide practical exposure on calculation of measures of correlation and Irrigation.	K2
CO 4	To introduce the students about the concept of provability	K2
CO 5	To provide practical exposure on calculation of trend analysis	K3

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes Mapping with Programme Outcomes:

Semester	Course code		Title of the Course							Hours	Credits
II	24UCO2C3		CC-III: BUSINESS TOOLS FOR DECISION MAKING							6	5
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	3	2	3	3	2.9
CO-2	3	3	3	3	2	3	3	3	2	2	2.7
CO-3	2	3	3	3	3	2	3	3	2	3	2.7
CO-4	3	2	3	2	3	3	2	3	2	3	2.6
CO-5	3	3	3	3	1	3	3	3	3	2	2.7
Mean overall score											2.72 (High)

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CORE COURSE – IV
BUSINESS REGULATORY FRAMEWORK

Semester: II

Max. Marks: 75

Course Code: 24UCO2C4

Credit: 5

Total Periods: 75

Instruction periods: 5

Objective:

- To enable the students to gain knowledge about mercantile law and its importance.
- To sensitize the students towards legal principles governing aspects of Business operations.
- To educate the students about the details of a Company, its incorporation and ways of carrying business activities.
- To inform students about the purpose and importance of Intellectual Property Rights.
- To illuminate the students with knowledge of the legal environment in which consumers and businesses operate.

UNIT – I INTRODUCTION TO LAW

(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 CONTRACT

(15 Periods)

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

UNIT – III BAILMENT

(15 Periods)

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

UNIT – IV SALE OF GOODS

(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 NEGOTIABLE INSTRUMENTS

(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.
3. Business Regulatory Framework – Dr. B.K Singh, Dr. A. Tiwari.

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.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Create awareness on the nature and importance of offers and acceptances.	K2
CO 2	Familiarize the students about the contract act.	K3
CO 3	Understanding the duties and powers of bailor and bailee.	K2
CO 4	Creating an insight into the sale of goods act.	K4
CO 5	Develop adequate knowledge about contract of indemnity and guarantee	K2

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes
Mapping with Programme Outcomes:

Semester	Course code		Title of the Course							Hours	Credits
II	24UCO2C4		CC-III: BUSINESS REGULATORY FRAMEWORK							5	5
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	3	3	3	3	3
CO-2	3	3	3	3	3	3	3	3	3	2	2.9
CO-3	3	2	3	3	3	3	3	3	3	3	2.9
CO-4	3	3	2	3	1	3	3	3	3	2	2.6
CO-5	3	3	3	2	3	3	3	3	2	1	2.6
Mean overall score											2.8 (High)

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ALLIED COURSE –II

OFFICE MANAGEMENT

Semester: II

Max. Marks: 75

Course Code: 24UCO2A2

Credit: 4

Total Periods: 60

Instruction periods: 5

Objective:

- To know Office Management tools and techniques.
- To enable the students to know office management tools
- To discuss different forms of letter and its importance
- To enable students to use and understand about MS Office.

UNIT – I INTRODUCTION TO OFFICE MANAGEMENT (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 OFFICE RECORD MANAGEMENT (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 OFFICE FORMS & LETTER (12 Periods)

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

UNIT – IV COMPUTER AND OPERATING SYSTEM (12 Periods)

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

UNIT – V INTRODUCTION TO MS WORD (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

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To make them understand office management and duties of an office manager	K2
CO 2	To give an idea about proper filing and indexing of office documents	K4
CO 3	To understand the principles of record management and different types of records in Business organization	K3
CO 4	To enable them to aware about safety hazardous and steps to improve office safety.	K3
CO 5	To introduce different measures of office work	K3

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code		Title of the Course							Hours	Credits
II	24UCO2A2		AC-II: OFFICE MANAGEMENT							5	4
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	2	3	3	3	3	3	3	3	2	2.8
CO-2	3	3	2	3	3	3	3	2	3	2	2.7
CO-3	3	3	3	3	3	3	3	3	3	2	2.9
CO-4	3	3	2	3	2	3	3	2	3	2	2.6
CO-5	3	3	3	3	1	3	3	3	3	1	2.6
Mean overall score											2.72 (High)

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CORE COURSE – V
ADVANCED FINANCIAL ACCOUNTING

Semester: III

Max. Marks: 75

Course Code: 24UCO3C5

Credit: 5

Total Periods: 75

Instruction periods: 6

Objectives:

- To make the students to understand the accounting principles and its application in Business.
- To enable the students to solve branch and hire purchase accounts
- To discuss various insurance and claims
- To discuss about insolvency accounts and its importance
- To apply conceptual principles when selecting appropriate accounting policies.

UNIT – I BRANCH ACCOUNTS (15 Periods)

Branch Accounts - (Excluding Foreign Branches) – Departmental Accounts

UNIT – II HIRE PURCHASE ACCOUNTS (15 Periods)

Hire Purchase Accounts & Installment Purchase System.

UNIT – III ROYALTY ACCOUNTS (15 Periods)

Self- Balancing and Sectional Balancing Ledgers – Royalty Account.

UNIT – IV INSURANCE (15 Periods)

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

UNIT – V INSOLVENCY ACCOUNTS (15 Periods)

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

Theory 20% Problem: 80%

TEXT 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.

REFERENCE BOOKS

- 1.M.C. Shukla: “**Advanced Accounts**” S. Chand and Co., New Delhi.
- 2.Mukerjee and Haneef “**Modern Accountancy**”, Tata McGraw Hill, Delhi.
- 3.Arulanandam “**Advanced Accountancy**”, Himalaya Publications, Delhi

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To familiarize the concept of Branch account and its system	K2
CO 2	To understand the Scope of departmental accounting	K3
CO 3	To introduce the system of Hire Purchasing	K3
CO 4	To enable the students to understand royalty account and insolvency accounts.	K4
CO 5	To understand financial statement analysis and interpretation	K3

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code	Title of the Course									Hours	Credits
III	24UCO3C5	CC-V: ADVANCED FINANCIAL ACCOUNTING									6	5
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	3	3	3	3	3	
CO-2	3	2	3	3	3	3	3	2	3	2	2.7	
CO-3	3	3	2	3	2	3	3	3	3	3	2.8	
CO-4	3	3	2	3	2	3	3	2	3	2	2.6	
CO-5	3	3	3	3	1	3	3	2	3	1	2.5	
Mean overall score											2.72 (High)	

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CORE COURSE-VI

BUSINESS COMMUNICATION

Semester: III

Max. Marks: 75

Course Code: 24UCO3C6

Credit: 5

Total Periods: 75

Instruction periods: 5

Objective:

- To Enable the Students to Write Business Letters Effectively and Develop CommunicationSkills.
- Discuss the importance of effective communication in business Effective Communication in Business
- Differentiate between different methods of communication Methods of Communication
- Discuss the importance of ethical communication Ethics in Business Communication
- Discuss the importance of staying connected with colleagues, other professionals, and customers in the digital age.

UNIT-I COMMUNICATION

(15 Periods)

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

UNIT-II BUSINESS CORRESPONDENCE

(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 LETTERS AND TYPES

(15 Periods)

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

UNIT-IV JOB APPLICATION LETTERS

(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 MODERN COMMUNICATION

(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 Pattenshetty – R.Chand& Company.
4. Business Correspondence and Report writing by Sharma and Krishna Mohan – TMH

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Upon completion of the course, students are able to demonstrate a good understanding of effective business writing and effective business communications	K3
CO 2	Students can able developing and delivering effective presentations	K3
CO 3	Knowledge of verbal and non-verbal communication techniques	K2
CO 4	Familiarity with communication technologies and tools	K4
CO 5	To understand effective interpersonal communications skills that maximize team effectiveness	K3

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes Mapping with Programme Outcomes:

Semester	Course code		Title of the Course							Hours	Credits
III	24UCO3C6		CC-VI: BUSINESS COMMUNICATION							5	5
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	3	3	2	3	2.9
CO-2	2	3	2	3	3	2	3	2	3	3	2.6
CO-3	3	1	3	3	2	3	2	3	2	2	2.4
CO-4	3	3	3	2	3	3	3	2	2	3	2.7
CO-5	3	2	3	3	3	3	2	3	3	2	2.7
Mean overall score											2.66 (High)

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ALLIED COURSE-III

BUSINESS ENVIRONMENT

Semester: III

Max. Marks: 75

Course Code: 24UCO3A3

Credit: 4

Total Periods: 60

Instruction periods: 5

Objectives

- To enable the students to have an overview of Business Environment – Political, social and Global.
- To enable the students to appreciate the importance of environment and its impact on business and society.
- To discuss about importance of global environment.
- To explain about the minor and major factors affecting the business in various streams.
- To introduce facts about international environment of business.

UNIT – I BUSINESS ENVIRONMENT

(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 ECONOMIC ENVIRONMENT

(12 Periods)

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

UNIT – III POLITICAL ENVIRONMENT

(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 SOCIAL ENVIRONMENT

(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 GLOBAL ENVIRONMENT

(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

1. S.Sankaran, Business Environment, Margham Publications, Chennai, 2002.
2. Dr. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi, 2003.

REFERENCES BOOKS

1. K.Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi, 2001.
2. Raj Agarwal, Business Environment, Excel Books, New Delhi, 2002

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Evaluate Concepts of business environment.	K2
CO 2	Evaluate Concepts of economic factors that influence the economic environment.	K3
CO 3	Determine Political stability and the policies of the government.	K4
CO 4	Appraise the social and cultural environment of the business.	K3
CO 5	Appraise philosophies of global approaches to managing a business successfully in a global environment.	K2

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code		Title of the Course								Hours	Credits
III	24UCO3A3		AC-III: BUSINESS ENVIRONMENT								5	4
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	3	2	3	3	2.9	
CO-2	3	3	3	3	1	3	3	3	2	1	2.5	
CO-3	3	3	3	3	3	3	3	3	3	3	3	
CO-4	3	2	3	3	3	3	2	3	3	2	2.7	
CO-5	3	3	2	2	3	3	3	2	2	2	2.5	
Mean overall score											2.72 (High)	

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NON-MAJOR ELECTIVE- I A
ESSENTIALS OF MARKETING

Semester: III

Max. Marks: 75

Course Code: 24UCO3N1A

Credit: 2

Total Periods: 30

Instruction periods: 2

Objectives:

- To highlight the various marketing functions.
- 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.
- To examine the marketing concepts, advantages, scope and evolution of marketing
- To investigate the marketing mix, Product mix, Product Lifecycle, Branding – Packaging, Promotion.

UNIT – I MARKETING

(6 Periods)

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

UNIT – II FUNCTIONS OF MARKETING

(6 Periods)

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

UNIT – III CONSUMER BEHAVIOUR

(6 Periods)

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

UNIT – IV MARKETING MIX

(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 AGRICULTURAL MARKETING

(6 Periods)

Marketing and Government – Agricultural Marketing – Problems – Remedial Measures – Bureau of Indian Standards – AG mark – 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.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Define the marketing concepts and list out the functions of marketing.	K2
CO 2	Explain the product planning and policies and demonstrate the market segmentation.	K3
CO 3	Interpret the various pricing policies followed by the organizations.	K4
CO 4	Selection of media for Advertisement and also analyze the role of salesman in promotion	K3
CO 5	Compare the various channels of distribution	K4

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code		Title of the Course								Hours	Credits
III	24UCO3N1A		NME-IA: ESSENTIALS OF MARKETING								2	2
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	3	3	3	2	2.9	
CO-2	3	3	3	3	3	3	3	2	3	3	2.9	
CO-3	3	3	2	3	3	3	3	2	3	3	2.8	
CO-4	3	3	3	2	2	3	3	3	2	2	2.6	
CO-5	3	3	3	3	1	3	3	2	3	1	2.5	
Mean overall score											2.74 (High)	

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HOD

NON-MAJOR ELECTIVE I B
PRINCIPLES OF MANAGEMENT

Semester: III

Max. Marks: 75

Course Code: 24UCO3N1B

Credit: 2

Total Periods: 30

Instruction periods: 2

Objectives:

- To make the students to get acquainted with the basic Principles of Management.
- The students will get an opportunity to examine and apply appropriate theories / concepts about managing the business effectively.
- To explain the evolution of Management and its principles
- To discuss the functions of management and their importance in business.
- To propose the application of the principles of management in an organizational setup.

UNIT – I INTRODUCTION TO MANAGEMENT

(6 Periods)

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

UNIT – II PLANNING

(6 Periods)

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

UNIT – III ORGANISING

(6 Periods)

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

UNIT – IV DIRECTION AND MOTIVATION

(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 CONTROLLING

(6 Periods)

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

TEXT BOOKS

1. Principles of management – L.M.Prasad
2. Principles of management – Sherlekar
3. Business management – Dinkar and Pegare

REFERENCE BOOKS

- 1.Principles of management – Tripathi & Reddy
- 2.Essentials of management – Koontz and “O” Donnel (TMH)
- 3.Business Organization – Dr. S.C.Saxena.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To understand the basic knowledge on Principles of management	K2
CO 2	To understand the planning process in the organization	K3
CO 3	To understand the concept of organization	K4
CO 4	Demonstrate the ability to directing, leadership and communicate effectively	K3
CO 5	To analysis isolate issues and formulate best control methods.	K4

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code	Title of the Course								Hours	Credits
III	24UCO3N1B	NME-IB: PRINCIPLES OF MANAGEMENT								2	2
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	3	2	3	3	2.9
CO-2	3	3	3	3	3	3	3	3	3	2	2.9
CO-3	3	3	2	3	3	3	3	2	3	2	2.7
CO-4	2	3	3	2	3	2	3	3	2	3	2.6
CO-5	3	3	2	3	1	3	3	3	2	1	2.4
Mean overall score											2.7 (High)

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NON MAJOR ELECTIVE - I C

BANKING THEORY

Semester: III

Max. Marks: 75

Course Code: 24UCO3N1C

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.
- To provide insight about cheques and its types.
- To know about modern banking services.

UNIT I INTRODUCTION TO BANKING

(6 Periods)

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

UNIT – II BANKER AND CUSTOMER

(6 Periods)

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

UNIT – III CHEQUES

(6 Periods)

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

UNIT – IV LENDING

(6 Periods)

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

UNIT – V MODERN BANKING SERVICES

(6 Periods)

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

TEXT BOOK:

- 1.Banking Theory, Law and Practice – SUNDARAM & VARSHNEY, Sultan Chand & Sons.
- 2.Indian Banking – K. PARAMESWARAN & S. NATARAJAN, S.Chand& Company Ltd.
- 3..Banking Theory, Law and Practice – S.M. SUNDARAM, Sri Meenakshi Publication, Karaikudi.
- 4.. Banking Theory – VASUDEVAN, Sultan Chand & Sons, New Delhi.

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.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Understand the evolution of banks	K3
CO 2	Understand the role of RBI	K2
CO 3	Understand the idea of credit creation	K3
CO 4	To study the reforms in banking	K4
CO 5	Familiarity with banking technologies (Online banking, Mobile banking and Core banking system)	K3

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code		Title of the Course							Hours	Credits
III	24UCO3N1C		NME-IC: BANKING THEORY							2	2
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	3	3	3	2	2.9
CO-2	2	3	3	2	3	2	3	3	2	2	2.5
CO-3	3	2	3	3	3	3	2	3	3	3	2.8
CO-4	3	3	3	3	1	3	3	3	3	1	2.6
CO-5	3	3	3	3	3	3	3	2	3	3	2.9
Mean overall score											2.74 (High)

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CORE COURSE – VII

COST ACCOUNTING

Semester: IV

Max. Marks: 75

Course Code: 24UCO4C7

Credit: 5

Total Periods: 75

Instruction periods: 6

Objective:

- To enable the students to know the importance of Costing
- To understand the Basic Concepts.
- To familiarize the learners with the basic concepts and processes used to determine product costs.
- To make known the students in ascertaining Material, Labor and Overhead cost
- To enrich the knowledge of the learners in knowing and applying various tools like ratio analysis, cash flow statement, etc., for analyzing the financial statements

UNIT – I INTRODUCTION TO COST ACCOUNTING

(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 MATERIAL COST

(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 LABOUR COST

(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 OVERHEADS

(15 Periods)

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

UNIT – V JOB COSTING

(15 Periods)

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

Theory: 25%, Problem: 75%

TEXT 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

REFERENCE BOOKS

1. Cost Accounting by Bhagwathi and Pillai – Sultan Chand & Sons, New Delhi.

2. Cost Accounting by S.N. Maheswari – Sultan Chand & Sons, New Delhi.

3. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Aimed to familiarize the concept of cost accounting	K2
CO 2	Helps to gather knowledge on preparation of cost sheet in its practical point of view	K3
CO 3	To facilitate the idea and meaning of material control with pricing methods	K3
CO 4	Develop the knowledge about remuneration and incentives	K4
CO 5	To introduce the concept of overhead cost	K3

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code		Title of the Course								Hours	Credits
IV	24UCO4C7		CC VII: COST ACCOUNTING								6	5
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	3	3	2	3	2.9	
CO-2	2	3	3	3	3	2	2	3	3	3	2.7	
CO-3	3	3	3	3	3	3	3	3	3	2	2.9	
CO-4	3	2	3	2	1	3	2	3	2	1	2.2	
CO-5	3	3	1	3	2	3	3	1	3	2	2.4	
Mean overall score											2.62 (High)	

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HOD

CORE COURSE – VIII

COMPANY LAW

Semester: IV

Max. Marks: 75

Course Code: 24UCO4C8

Credit: 5

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.
- To illuminate the students with knowledge of the legal environment in which consumers and businesses operate.
- To educate the students about the details of a Company, its incorporation and ways of carrying business activities.
- To inform students about the purpose and importance of Share capital.
- To make the students to know about winding up of the company.

UNIT – I INCORPORATION OF COMPANY

(15 Periods)

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

UNIT – II BASIC DOCUMENTS OF THE COMPANY

(15 Periods)

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

UNIT – III SHARE CAPITAL, SHARES & DEBENTURES

(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 MEETINGS AND RESOLUTION

(15 Periods)

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

UNIT – V WINDING UP OF COMPANY

(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 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

REFERENCE BOOKS

- 1.A Student Handbook on Company Law and Practice – V. Balachandran & M. Govindarajan –Vijay Nicole Imprints (P) Ltd.
- 2.S.BadriAlam and Saravanel - Company Law- Himalaya Publications
- 3.P.P.S. Gogna – Text Book of Company Law – S.Chand

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Recall the concepts of company and classify its types of Companies.	K2
CO 2	Remember the procedure of incorporation of company.	K3
CO 3	Explain the important statutory documents of a Company.	K4
CO 4	Discuss the legal provisions relating to alter the contents of the statutory documents of a company.	K4
CO 5	Familiarity with financial reporting and auditing requirements	K3

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes Mapping with Programme Outcomes:

Semester	Course code		Title of the Course							Hours	Credits
IV	24UCO4C8		CC VIII: COMPANY LAW							5	5
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	3	3	3	2	2.9
CO-2	3	2	3	3	3	3	3	3	2	3	2.8
CO-3	2	3	3	2	3	2	3	3	2	3	2.6
CO-4	3	3	3	3	1	3	3	3	2	1	2.5
CO-5	3	2	2	3	3	3	2	2	1	2	2.3
Mean overall score											2.62 (High)

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ALLIED COURSE-IV

BANK MANAGEMENT

Semester: IV

Max. Marks: 75

Course Code: 24UCO4A4

Credit: 4

Total Periods: 60

Instruction periods: 5

Objectives:

- To give basic inputs on various aspects of Bank Operations.
- To enable the students to aware about various regulations deals with bank management
- To understand Indian banking system
- To give knowledge about bank management instruments
- To make students to know about bank lending.

Unit – I INTRODUCTION TO BANKING

(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 REGULATIONS OF BANK MANAGEMENT

(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 INDIAN BANKING SYSTEM

(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 BANK LENDING

(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 BANK MANAGEMENT INSTRUMENTS

(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:

- 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

REFERENCE BOOKS:

- 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.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To understand the concepts of application of technology in banking sector	K2
CO 2	To learn the role of technology in banking sector	K2
CO 3	To disseminate knowledge among the students inculcate with theoretical structures about banking and insurance.	K3
CO 4	To train and equip the students with the skills of modern banking is run	K5
CO 5	To learn with digital banking, fintech and payment system	K4

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code	Title of the Course									Hours	Credits
IV	24UCO4A4	AC IV: BANK MANAGEMENT									5	4
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	3	3	3	3	3	
CO-2	3	2	3	3	3	3	2	3	3	1	2.6	
CO-3	3	3	2	2	3	3	3	2	2	3	2.6	
CO-4	3	3	3	3	1	3	3	3	3	1	2.6	
CO-5	3	2	2	3	2	3	3	1	3	2	2.4	
Mean overall score											2.64 (High)	

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NON MAJOR ELECTIVE - II A

FUNDAMENTALS OF ACCOUNTING

Semester: IV

Max. Marks: 75

Course Code: 24UCO4N2A

Credit: 2

Total Periods: 30

Instruction periods: 2

Objective:

- To enable the students to know the importance of accountancy and its concepts.
- Understand the process of recording and classifying the business transactions and events .
- Understand the role of IFRS/Ind-AS in accounting discipline. .
- Understand and analyze the financial statements from different the perspective of different stakeholders using ratio analysis. .
- Understanding of financial distress or bankruptcy prediction and how to analyze management quality means the concept of beyond balance sheet.

UNIT – I INTRODUCTION TO ACCOUNTING

(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 SUBSIDIARY SYSTEM OF ACCOUNTS

(6 Periods)

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

UNIT – III LEDGER

(6 Periods)

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

UNIT – IV RECTIFICATION OF ERRORS

(6 Periods)

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

UNIT – V FINAL ACCOUNTS OF SOLE TRADER

(6 Periods)

Final Accounts of Sole Trader (with Simple Adjustments).

Theory: 25% Problem: 75%

TEXT 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.

REFERENCE BOOKS

1.Principles of Accounting – Finnelly, H.A. and Miller, H.E., Prentice Hall.

2.Introduction to Accountancy – Jaya, Charulatha and Baskar, Vijay Nicole Imprints (P) Ltd,Chennai.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Understand the basics of Accounting.	K2
CO 2	Distinguish the different concepts and Conventions of Accounting	K3
CO 3	Provide Knowledge on Double Entry System of Book Keeping.	K4
CO 4	Identify the rules of Debit and Credit	K2
CO 5	Understand the preparation of Journal.	K3

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code		Title of the Course								Hours	Credits
IV	24UCO4N2A		NME II A: FUNDAMENTALS OF ACCOUNTING								2	2
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	3	3	3	2	2.9	
CO-2	3	2	3	3	3	3	2	3	3	3	2.8	
CO-3	3	3	3	3	3	3	3	3	2	3	2.9	
CO-4	2	3	3	2	3	2	3	3	2	3	2.6	
CO-5	3	3	2	3	1	3	3	2	2	1	2.3	
Mean overall score											2.7 (High)	

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NON MAJOR ELECTIVE - II B

ESSENTIALS OF ORGANISATIONAL BEHAVIOUR

Semester: IV

Max. Marks: 75

Course Code: 24UCO4N2B

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.
- Understand the nature of management and describe the functions of management
- Develop understanding of different approaches to designing organizational structures
- Discover and understand the concept of motivation, leadership, power and conflict
- Understand the foundations of group behavior and the framework for organizational change and development.

UNIT – I INTRODUCTION TO ORGANISATIONAL BEHAVIOUR (6 Periods)

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

UNIT – II PERCEPTION & PERSONALITY (6 Periods)

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

UNIT – III LEARNING (6 Periods)

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

UNIT – IV GROUP DYNAMICS (6 Periods)

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

UNIT – V ORGANISATIONAL DEVELOPMENT (6 Periods)

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

TEXT BOOKS:

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

REFERENCE BOOKS:

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

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To equip the students with the basic idea and introduction on organizational	K2
CO 2	Behavior as a concept	K3
CO 3	To give a light on the concept and difference theories on motivation	K3
CO 4	To introduce the concept of leadership	K2
CO 5	Understand the concept of conflict management	K4

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes Mapping with Programme Outcomes:

Semester	Course code	Title of the Course									Hours	Credits
IV	24UCO4N2B	NME II B: ESSENTIALS OF ORGANIZATIONAL BEHAVIOUR									2	2
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	3	3	3	2	2.9	
CO-2	3	2	3	3	3	2	2	3	3	3	2.7	
CO-3	3	3	3	2	3	3	3	3	2	3	2.8	
CO-4	3	3	2	3	3	2	3	2	3	3	2.7	
CO-5	3	3	3	3	1	1	3	3	3	1	2.4	
Mean overall score											2.7 (High)	

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NON-MAJOR ELECTIVE - II C

CONSUMER BEHAVIOUR

Semester: IV

Max. Marks: 75

Course Code: 24UCO4N2C

Credit: 2

Total Periods: 30

Instruction periods: 2

OBJECTIVES:

- To understand consumer's behavior and how they make decisions.
- To appreciate the personal and environmental factors that influence consumer decisions.
- To understand the strategic implications of consumer influences, and marketing decisions
- To explain the elements constituting Human Behaviors and their relevance towards consumption and purchase
- To identify consumer decision making models and trends.

UNIT – I INTRODUCTION TO CONSUMER BEHAVIOUR

(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 BUYING MOTIVES

(6 Periods)

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

UNIT – III MOTIVATION

(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 CONSUMER GROUPS

(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 CONSUMER ORIENTATION

(6 Periods)

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

TEXT BOOKS:

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

REFERENCE BOOKS:

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.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Explain the fundamental concepts of consumer behavior	K2
CO 2	Discuss the concepts of consumer decision making process	K3
CO 3	Analyze the psychological influences on consumer decision making process	K3
CO 4	Evaluate the sociological influences in consumer behavior	K4
CO 5	Describe the new diffusion of innovation in consumer behavior	K4

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes Mapping with Programme Outcomes:

Semester	Course code	Title of the Course									Hours	Credits
IV	24UCO4N2C	NME II C: CONSUMER BEHAVIOUR									2	2
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	3	2	3	2	2.8	
CO-2	3	3	3	3	3	3	3	3	2	3	2.9	
CO-3	3	3	2	3	3	3	3	2	3	1	2.6	
CO-4	2	3	3	3	1	2	2	3	3	1	2.3	
CO-5	3	2	3	3	3	3	2	3	1	3	2.6	
Mean overall score											2.64	(High)

CORE COURSE - IX
COMPANY ACCOUNTING

Semester: V

Max. Marks: 75

Course Code: 24UCO5C9

Credit: 5

Total Period: 75

Instruction periods: 5

OBJECTIVE:

- To enable the students to know about accounting procedure in Corporate Accounting
- Find out profit or loss prior to incorporation of a company.
- Ascertain the liquidation of a company.
- Determine the value of shares of a company.
- Record the corporate merger and acquisitions in the books of accounts.

UNIT – I SHARES

(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 COMPANY ACCOUNTS

(15 Periods)

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

UNIT -III AMALGAMATION OF COMPANIES

(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 HOLDING COMPANIES

(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 LIQUIDATION

(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 BOOKS:

1. S.P. Jain & K.L. Narang, (2014), Advance Accountancy Volume-II, Kalyani Publishers, NewDelhi.
2. T.S. Reddy and A. Murthy (2013), Corporate Accounting, Margham Publications, Chennai

REFERENCE BOOKS:

1. Shukla MC, Grewal TS & Gupta SC (2016), Advanced Accounts, Vol. II, S. Chand & Company Ltd, New Delhi
2. R. L. Gupta & M. Radhaswamy (2013), Corporate Accounting, Sultan Chand & Sons, New Delhi.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Enabling the students to understand the features of Shares and Debentures	K3
CO 2	Develop an understanding about redemption of Shares and Debenture and its Types.	K3
CO 3	To give an exposure to the company final accounts	K2
CO 4	To provide knowledge on Goodwill	K3
CO 5	Students can get an idea about internal reconstruction	K4

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes
Mapping with Programme Outcomes:

Semester	Course code	Title of the Course								Hours	Credits
V	24UCO5C9	CC IX: COMPANY ACCOUNTING								5	5
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	3	2	3	3	2.9
CO-2	2	3	3	3	3	3	3	3	3	2	2.8
CO-3	3	3	3	3	3	3	3	3	2	3	2.9
CO-4	3	2	3	3	3	3	2	3	3	3	2.8
CO-5	3	3	2	3	1	3	3	2	3	2	2.5
Mean overall score											2.78 (High)

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CORE COURSE – X

PRACTICAL AUDITING

Semester: V

Max. Marks: 75

Course Code: 24UCO5C10

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.
- To explain the various concepts, principles and types of audits.
- To explain auditing techniques of vouching and verification
- To discuss the various techniques of auditing while managing their finances.

UNIT – I INTRODUCTION TO AUDITING

(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 VOUCHING

(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 VERIFICATION AND VALUATION OF AUDIT (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 AUDIT OF JOINT STOCK COMPANIES (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 E- AUDITING (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.
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.

REFERENCE BOOKS

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.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To understand the concept of auditing	K2
CO 2	Difference between accounting and auditing	K3
CO 3	To understand the concept of audit planning and audit evidence	K4
CO 4	To get an awareness on internal control measures	K3
CO 5	To knowledge of audit risk assessment and planning	K4

Relationship matrix for Course outcomes/ Programme outcomes/ Programme specific outcomes Mapping with Programme Outcomes:

Semester	Course code	Title of the Course									Hours	Credits
V	24UC05C10	CC X: PRACTICAL AUDITING									5	5
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	2	3	3	3	2.9	
CO-2	3	3	3	3	3	3	3	3	3	2	2.9	
CO-3	2	3	2	3	3	2	3	2	3	1	2.4	
CO-4	3	2	3	3	1	3	2	3	3	1	2.4	
CO-5	2	2	3	2	2	2	2	2	2	2	2.1	
Mean overall score											2.54 (High)	

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CORE COURSE – XI

COMPUTER APPLICATIONS IN BUSINESS (WITH PRACTICAL)

Semester: V

Max. Marks: 75

Course Code: 24UCO5C11T & 24UCO5C11P

Credit: 2+2

Total Periods: 75

Instruction periods: 5

OBJECTIVE:

- To enable the students to know the importance of Computer Application in Business.
- To gain practical knowledge and depth working application principles in the office packages for the day-to-day office transactions.
- To provide practical knowledge of basic operations in MSWord, MS Excel, MS PowerPoint
- To integrate Microsoft Office applications for use in business.
- To enable the students to aware about computer application in both theoretical and practical.

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

UNIT – I INTRODUCTION TO COMPUTER APPLICATION (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, Savings and Closing Documents – Mail Merge.

UNIT – II SPREADSHEET (15 Periods)

Spread Sheet – Spread Sheet Programs 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 COMPUTERIZED ACCOUNTING (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 INTRODUCTION TO INVENTORIES**(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 DAY BOOKS**(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 data 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 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

REFERENCE BOOKS

1. Business Applications of Computers by James A. O'Brien
2. Computer Application in Business by Ralph stair
3. Accounting Quick books, SAO, Oracle

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To introduce the students about basics of MS-Office	K2
CO 2	To provide practical knowledge exposure to MS- Word	K3
CO 3	To provide practical knowledge exposure MS-Excel	K2
CO 4	To introduce the practical knowledge about tally	K3
CO 5	To know the computer hardware and software	K4

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code	Title of the Course								Hours	Credits
V	24UCO5C11T& 24UCO5C11P	CC XI: COMPUTER APPLICATION IN BUSINESS (WITH PRACTICAL)								5	2+2
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	3	2	3	3	2.9
CO-2	2	3	3	3	1	2	3	3	3	2	2.5
CO-3	3	2	3	3	3	3	2	3	3	3	2.8
CO-4	3	3	3	2	3	3	3	3	2	3	2.8
CO-5	3	3	3	2	2	2	2	2	2	2	2.3
Mean overall score											2.66 (High)

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CORE COURSE – XII
FINANCIAL MANAGEMENT

Semester: V

Max. Marks: 75

Course Code: 24UCO5C12

Credit: 4

Total Periods: 75

Instruction periods: 5

OBJECTIVE:

- To enable the students to know the principles and practices of managing Finance.
- To understand basic concepts of financial management and their application in investment, financing and dividend decisions.
- To understand concepts of cost of capital, leverage analysis, capital structure and dividend theories and identify courses of action in financial environment that would result in maximization of wealth of an organization.
- To understand management of working capital and estimate the same for an organization
- To make students proficient in finance and its management.

UNIT – I INTRODUCTION TO FINANCIAL MANAGEMENT (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 WORKING CAPITAL MANAGEMENT (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 COST OF CAPITAL (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 CAPITAL STRUCTURE (15 Periods)

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

UNIT – V DIVIDEND (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

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To provide introduction to Financial Management	K3
CO 2	To create an awareness about capital structure and theories of capital structure	K4
CO 3	To make them understand the cost of capital in wide aspects	K3
CO 4	To provide knowledge about dividend policies and various dividend models.	K4
CO 5	To enable them to understand working capital management	K3

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code	Title of the Course								Hours	Credits
V	24UCO5C12	CC XII: FINANCIAL MANAGEMENT								5	4
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	3	3	3	2	2.9
CO-2	3	3	3	3	3	3	3	3	2	3	2.9
CO-3	2	3	3	3	3	3	3	2	3	3	2.8
CO-4	3	3	3	2	3	3	3	3	1	3	2.7
CO-5	3	3	2	2	1	3	3	1	2	2	2.2
Mean overall score											2.7 (High)

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MAJOR BASED ELECTIVE I –A
HUMAN RESOURCE MANAGEMENT

Semester: V

Max. Marks: 75

Course Code: 24UCO5MBE1A

Credit: 4

Total Periods: 60

Instruction periods: 5

Objectives:

- To impart knowledge on the concepts and principles of HRM followed in different types of Organization.
- To be able to familiarize the students with the relevance of modern human resource requirements and challenges in the ever-changing business environment
- To be able to know the elements of human resource management at domestic and global level.
- To be able to understand and apply HR intervention in conjunction with organization need
- To make students to discuss about role of HR in management.

Unit – I INTRODUCTION TO HRM

(12 Periods)

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

Unit – II HRM PLANNING

(12 Periods)

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

Unit – III RECRUITMENT AND SELECTION

(12 Periods)

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

Unit – IV TRAINING AND DEVELOPMENT

(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 DISCIPLINE

(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.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To aiming to enable the students in Human Resources Management	K5
CO 2	To introduce the students about placement and training	K3
CO 3	To facilitate the knowledge about performance appraisal and different methods	K4
CO 4	To provide an idea about different compensation policies	K3
CO 5	To knowledge of recruitment, selection and hiring process	K4

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code	Title of the Course									Hours	Credits
V	24UCO5MBE1A	MBE IA: HUMAN RESOURCE MANGEMENT									5	4
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	3	2	3	3	2.9	
CO-2	3	3	2	3	3	3	3	2	3	3	2.8	
CO-3	2	3	3	3	1	2	3	3	3	2	2.5	
CO-4	3	2	3	3	3	3	2	3	3	3	2.8	
CO-5	3	3	2	2	2	3	3	3	3	1	2.5	
Mean overall score											2.7 (High)	

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MAJOR BASED ELECTIVE I –B

RETAIL MARKETING

Semester: V

Max. Marks: 75

Course Code: 24UCO5MBE1B

Credit: 4

Total Periods: 60

Instruction periods: 5

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.
3. To develop a consumer-centric approach to building, measuring and evaluating different channels of retailing
4. To Identify important locations for retail business.
5. To understand pricing and different pricing strategies.

UNIT – I INTRODUCTION TO RETAIL MARKETING (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 CHANNELS OF RETAILING (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 LOCATION (12 Periods)

Location Retail Location and Sight Selection.

UNIT – IV PRICING (12 Periods)

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

UNIT – V CUSTOMER SERVICES (12 Periods)

Customer Service and its Practices in India.

TEXT BOOKS:

1. Michael Levy and Barton A Weitz, Retailing Management, Tata Mc Graw Hill, New Delhi, 2001 25.
2. Vedamani, Gibson Retail Marketing, Jaici Publishing House, New Delhi, 2000.

REFERENCE BOOKS:

1. Gilbert Pearson, Retail Marketing, Education Asia, 2001
2. Berman & Evans, Retail Management, PHI, New Delhi, 2001

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To apply the principles, practices, and concepts used in retail marketing management.	K2
CO 2	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.	K2
CO 3	To understand the conceptual and organizational aspects of the retail sector, including strategic planning and management in the retail industry.	K3
CO 4	To understand the key elements in planning, managing, and executing the retail marketing mix as they relate to the product, price, distribution, and promotion.	K5
CO 5	To identify the approaches to and guidelines used to analyze and solve retailers' problems and make decisions in retail organizations.	K4

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes Mapping with Programme Outcomes:

Semester	Course code		Title of the Course								Hours	Credits
V	24UCO5MBE1B		MBE IB: RETAIL MARKETING								5	4
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	3	2	2	3	2.8	
CO-2	3	3	2	3	3	3	2	2	3	3	2.7	
CO-3	3	3	3	3	3	3	3	3	3	1	2.8	
CO-4	3	2	3	3	3	3	2	3	3	3	2.8	
CO-5	3	3	3	2	1	3	3	2	2	1	2.3	
Mean overall score											2.68 (High)	

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MAJOR BASED ELECTIVE I –C

INVESTMENT MANAGEMENT

Semester: V

Max. Marks: 75

Course Code: 24UCO5MBE1C

Credit: 4

Total Periods: 60

Instruction periods: 5

Objective:

- To provide students to know and evaluate the various sources of Investments.
- Make a clear difference between various investment avenues
- To understand various instruments of investment management
- Carry out fundamental and technical analysis for various companies
- Compute the time value of money.

UNIT – I INTRODUCTION TO INVESTMENT MANAGEMENT (12 Periods)

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

UNIT – II RISK (12 Periods)

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

UNIT – III INSTRUMENTS OF INVESTMENT MANAGEMENT (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 TIME VALUE OF MONEY (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 MARKET (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.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To provide an idea about investments and its various alternatives	K3
CO 2	To enable the students to understand Shares and Debentures	K2
CO 3	To create an awareness regarding investment Risk and return	K4
CO 4	To make them understand about securities analysis and management	K3
CO 5	To provide knowledge about portfolio investment and various theories in Portfolio management	K4

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code	Title of the Course									Hours	Credits
V	24UCO5MBE1C	MBE IC: INVESTMENT MANAGEMENT									5	4
Course outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	3	3	3	2	2.9	
CO-2	3	2	3	3	3	3	2	3	2	3	2.7	
CO-3	3	3	3	2	3	3	3	3	3	2	2.8	
CO-4	3	3	2	3	3	3	3	2	3	1	2.6	
CO-5	3	3	3	3	1	3	2	3	3	1	2.5	
Mean overall score											2.7 (High)	

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SKILL BASED ELECTIVE – I A

INSURANCE MANAGEMENT

Semester: V

Max. Marks: 75

Course Code: 24UCO5SBE1A

Credit: 2

Total Periods: 30

Instruction periods: 3

Objective:

- To impart knowledge on the theory of insurance and to educate the process of insurance activities in India.
- To understand the principles of insurance contract,
- To exhibit understanding of the features of life and general insurance products and to demonstrate knowledge required to engineer new insurance products.
- To acquaint the fundamental principles of banking supervision and its practices in India
- To acquaint the working of insurance companies

UNIT – I INTRODUCTION TO INSURANCE

(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 LIFE INSURANCE

(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 FIRE INSURANCE

(6 Periods)

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

UNIT – IV MARINE INSURANCE

(6 Periods)

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

UNIT – V GENERAL INSURANCE

(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.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Familiarize students about the terms, and concepts of insurance	K3
CO 2	Awareness about life insurance policy and its types	K4
CO 3	Familiarize Policy conditions and clauses of fire insurance.	K4
CO 4	Understanding the perils which are covered under marine insurance.	K5
CO 5	Awareness about IRDA rules for accounting in insurance	K4

**Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes
Mapping with Programme Outcomes:**

Semester	Course code	Title of the Course									Hours	Credits
V	24UCO5SBE1A	SBE IA: INSURANCE MANAGEMENT									3	2
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	3	1	3	3	2.8	
CO-2	3	2	3	3	3	3	3	3	2	3	2.8	
CO-3	3	3	2	3	3	3	3	1	3	1	2.5	
CO-4	3	3	2	3	3	3	3	2	3	2	2.7	
CO-5	3	2	3	1	3	3	3	3	2	3	2.6	
Mean overall score											2.68 (High)	

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SKILL BASED ELECTIVE – I B

SERVICES MARKETING

Semester: V

Max. Marks: 75

Course Code: 24UCO5SBE1B

Credit: 2

Total Periods: 30

Instruction periods: 3

OBJECTIVES:

- To make the students acquire with the basic concepts of services marketing
- To enable them to understand the process of formulate services marketing strategies.
- To understand the application of Marketing concepts and techniques
- To analyze service marketing from a managerial perspective, including the critical analysis of functions of marketing opportunity assessment
- To enhance team decision making skills and communication skills from a service Marketing perspective

UNIT – I INTRODUCTION TO SERVICE MARKETING

(6 Periods)

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

UNIT – II SERVICE MARKETING MIX

(6 Periods)

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

UNIT – III PRICING

(6 Periods)

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

UNIT – IV LOCATION

(6 Periods)

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

UNIT – V MARKETING OF FINANCIAL SERVICES

(6 Periods)

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

TEXT BOOKS:

1. Vasanti Venugopal and Raghu V.N. – Services Marketing, Himalaya Publishing House, Mumbai 2005
2. Philip Kotler & Paul N. Bloom, Marketing Professional Services, Prentice Hall, New Jersey.
3. Payne, The Essence of Services Marketing, New Delhi, Prentice Hall, 1994.
4. Helen Wood Ruffe – Services Marketing, Macmillan India, New Delhi, 2002 Mary Ann
5. Pezzallo, Marketing Financial Services, Macmillan, 2002

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.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Understand the basic concepts of service	K2
CO 2	Deals with Concept like marketing mix in service marketing	K3
CO 3	Understand the terms segmentation, positioning, , differentiation and retention strategies applicable to service marketing	K3
CO 4	Explanation regarding marketing of services in financial services is possible	K5
CO 5	Explanation regarding marketing of services in health is possible	K4

**Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes
Mapping with Programme Outcomes:**

Semester	Course code		Title of the Course								Hours	Credits
V	24UCO5SBE1B		SBE IB: SERVICE MARKETING								3	2
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	2	2	3	3	2.8	
CO-2	3	2	3	3	3	3	3	3	3	2	2.8	
CO-3	3	3	3	3	1	3	3	2	2	1	2.4	
CO-4	2	3	3	2	3	2	3	2	2	3	2.5	
CO-5	3	3	3	3	3	3	3	3	1	1	2.6	
Mean overall score											2.62 (High)	

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SKILL BASED ELECTIVE – I C

BASIC OF INTERNET

Semester: V

Max. Marks: 75

Course Code: 24UCO5SBE1C

Credit: 2

Total Periods: 30

Instruction periods: 3

OBJECTIVE :

- To learn about Internet and to gain practical knowledge and application in Business.
- To relate the theoretical knowledge of Information Systems with real world data systems.
- To apply data management tools to solve data warehousing issues.
- To analyze Information systems perspectives alongside emerging technologies and also list out the ethical perspectives involved in data management.
- To identify practical application areas of e-business models and technologies.

UNIT I: INTRODUCTION TO INTERNET

(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 Wi-Fi.

UNIT II: INTERNET SERVICE PROVIDER

(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: INTERNET BASICS

(6 Periods)

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

UNIT IV: E-MAIL

(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 USES OF INTERNET

(6 Periods)

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

TEXT BOOKS:

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

REFERENCE BOOKS:

1. "Internet and E-mail" Yatin Publications, Delhi
2. Internet Complete" BPB Publications.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To understand the Internet Fundamentals	K2
CO 2	To able to understand the application areas of IOT .	K3
CO 3	To able to realize the revolution of Internet in Mobile Devices, Cloud & Sensor Networks .	K4
CO 4	To able to understand the mail, voice mail.	K2
CO 5	To understanding of e-commerce and digital marketing principles	K3

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code		Title of the Course								Hours	Credits
V	24UCO5SBE1C		SBE IC: BASIC OF INTERNET								3	2
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	2	3	3	3	3	3	3	2.9	
CO-2	3	3	2	3	3	3	3	3	3	2	2.8	
CO-3	3	3	3	3	1	3	3	2	3	1	2.5	
CO-4	3	2	3	1	3	3	2	3	1	3	2.4	
CO-5	2	2	2	3	2	1	1	2	3	2	2	
Mean overall score											2.52 (High)	

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CORE COURSE – XIII
MANAGEMENT ACCOUNTING

Semester: VI

Max. Marks: 75

Course Code: 24UCO6C13

Credit: 6

Total Periods: 90

Instruction periods: 6

OBJECTIVE:

- To enable the students to know the importance of Management Accounting and its Concepts.
- To enrich the knowledge of the learners in knowing and applying various tools like ratio analysis, cash flow statement, etc., for analyzing the financial statements
- To provide with the basic understanding of budgetary control
- To develop the knowledge of the learners on how to read and prepare a management report
- To understand about budgeting and its planning.

UNIT – I INTRODUCTION TO MANAGEMENT ACCOUNTING (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 FINANCIAL STATEMENTS (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 FUND FLOW STATEMENT (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 CAPITAL EXPENDITURE (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 BUDGETING FOR PROFIT PLANNING AND CONTROL (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., NewDelhi.
2. Mathur (2010), Management Accounting, McGraw-Hill management, New Delhi.
3. T.S. Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

REFERENCE BOOKS:

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.

Theory 20% Problems 80%

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To enlighten the students thought and knowledge on management Accounting	K3
CO 2	Helps to give proper idea on financial statement analysis in practical point of view	K4
CO 3	To introduce the concept of fund flow and cash flow statement	K4
CO 4	To provide knowledge about budget control keeping in mind the scope of the concept	K5
CO 5	To develop the know-how and concept of budget and budgetary control.	K3

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code	Title of the Course									Hours	Credits
VI	24UCO6C13	CC XIII: MANAGEMENT ACCOUNTING									6	6
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	2	2	3	3	2.8	
CO-2	3	2	3	3	2	3	1	2	3	2	2.4	
CO-3	3	3	3	3	3	3	3	2	3	3	2.9	
CO-4	3	3	2	3	3	3	3	3	1	3	2.7	
CO-5	3	3	3	3	1	3	3	3	3	2	2.7	
Mean overall score											2.7 (High)	

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CORE COURSE – XIV
INCOME TAX THEORY, LAW & PRACTICE

Semester: VI

Max. Marks: 75

Course Code: 24UCO6C14

Credit: 5

Total Periods: 90

Instruction periods: 5

Objective:

- To enable the students to know the provisions of Income Tax.
- To impart the basic and practical knowledge on Income Tax Structure in India
- To understand the procedure to identify residential status and incidence of taxation
- To know the chargeability, provisions and exemptions under various heads of income
- To understand the methodology in computing Gross Total Income by considering various deductions available for individuals

UNIT – I INTRODUCTION

(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 INCOME FROM SALARY

(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 INCOME FROM HOUSE PROPERTY

(18 Periods)

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

UNIT – IV INCOME FROM BUSINESS OR PROFESSION

(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 CAPITAL GAIN

(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 BOOKS

1. Dr.Vinod K Singhanian, “Students Guide to Income Tax”, Taxmann Publications Pvt. Ltd., New Delhi, (Latest Edition).
2. T.S. Reddy & y. Hari Prasad & Reddy (Latest edition), Income Tax Law and Practice, Margham Publications, Chennai.

REFERENCE BOOKS

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.

Theory 20%, Problems 80%

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To introduce the basic concept of Income Tax	K2
CO 2	In order to familiarize the different know-how and heads of income with its components	K3
CO 3	It helps to build an idea about income from house property as a concept	K4
CO 4	It give more idea about the income from business or profession	K3
CO 5	Make the students familiarizes with the concept of depreciation and its provisions	K2

**Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes
Mapping with Programme Outcomes:**

Semester	Course code		Title of the Course							Hours	Credits
VI	24UCO6C14		CC XIV: INCOME TAX THEORY, LAW & PRACTICE							5	5
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	2	1	3	3	2.7
CO-2	3	3	2	3	2	3	3	1	3	3	2.6
CO-3	2	3	3	3	3	2	2	3	3	2	2.6
CO-4	3	3	3	2	3	3	3	3	3	3	2.9
CO-5	3	3	3	3	1	3	3	3	3	2	2.7
Mean overall score											2.7 (High)

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CORE COURSE – XV
ENTREPRENEURSHIP

Semester: VI

Max. Marks: 75

Course Code: 24UCO6C15

Credit: 4

Total Periods: 90

Instruction periods: 5

Objectives:

- To enable the students to understand the conceptual and applied knowledge about Entrepreneurship.
- To impart a learning about the leader in oneself
- To nurture and develop entrepreneurial leadership skills
- To create an ethical business leader
- To develop environmental and societal consciousness in running a venture

UNIT – I SMALL BUSINESS FRAMEWORK

(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 ENTREPRENEURSHIP

(18 Periods)

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

UNIT – III SMALL ENTERPRISE

(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 GROWTH STRATEGY

(18 Periods)

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

UNIT – V SOURCES OF FINANCE

(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.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To aiming to develop students about Entrepreneurship development	K3
CO 2	To create an awareness on various Entrepreneurship Development Programme	K4
CO 3	To enable them to understand project formulation	K2
CO 4	To familiarize the students with EDP schemes	K3
CO 5	To give an introduction about MSME, EDI and other training institutes in Entrepreneurship	K4

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code	Title of the Course								Hours	Credits
VI	24UCO6C15	CC XV: ENTREPRENEURSHIP								5	4
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	2	2	3	3	2.8
CO-2	3	3	3	3	2	3	3	3	2	2	2.7
CO-3	2	3	2	3	1	2	3	2	1	1	2
CO-4	3	3	3	3	3	3	3	1	3	3	2.8
CO-5	3	3	3	3	2	3	3	3	2	2	2.7
Mean overall score											2.6 (High)

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MAJOR BASED ELECTIVE II A

GOODS AND SERVICES TAX

Semester: VI

Max. Marks: 75

Course Code: 24UCO6MBE2A

Credit: 4

Total Periods: 90

Instruction periods: 4

Objectives:

- To know about the Goods and Services Act and Procedures.
- To understand the basic concepts of Indirect Taxation system along with its administration and functions of GST Council
- To understand the chargeability of GST on event of supply of goods and services
- To determine the time, place and value of supply of goods and services as per GST provisions
- To know the eligibility and registration of GST.

UNIT – I INTRODUCTION OF TAX

(18 Periods)

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

UNIT – II INTRODUCTION TO GST

(18 Periods)

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

UNIT – III KINDS OF GST

(18 Periods)

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

UNIT – IV REGISTRATION

(18 Periods)

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

UNIT – V FILING OF GST

(18 Periods)

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

TEXT BOOKS:

- 1.CA. Vivek and Kr Agarwal, GST Guide for Students.
- 2.CA. Rajat Mohan, Goods and Services Tax, 7th Edition, Bharath Publications, July 2017.

REFERENCE BOOK:

- 1.Dr.HC Mehrotra and Prof. VP Agarwal – Goods and Service Tax-GST, 4th Edition, SahityaBhawan Publication.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Understand the concept of GST, CGST, SGST	K3
CO 2	To make an awareness on the procedure of tax collection	K2
CO 3	Understand the levy of tax on different assesses	K4
CO 4	To understand the registration process	K3
CO 5	To determine the type of assessments	K5

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code		Title of the Course								Hours	Credits
VI	24UCO6MBE2A		MBE II A: GOOD AND SERVICES TAX								4	4
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	1	3	3	3	3	2	2.7	
CO-2	3	3	2	3	3	3	3	2	1	3	2.6	
CO-3	2	3	3	3	3	2	3	2	3	3	2.7	
CO-4	3	3	3	3	3	3	3	3	2	3	2.9	
CO-5	3	3	3	3	2	3	3	3	3	3	2.9	
Mean overall score											2.76 (High)	

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MAJOR BASED ELECTIVE II B
INTRODUCTION TO E-COMMERCE

Semester: VI

Max. Marks: 75

Course Code: 24UCO6MBE2B

Credit: 4

Total Periods: 90

Instruction periods: 5

OBJECTIVES

- To expose students to the Web Commerce business models and to train them in web technologies to create E – Commerce solutions.
- To help students gain an understanding of the legal framework of E – Commerce.
- To facilitate the students to get hands–on experience in various e-payment systems.
- To Identify practical application areas of e-business models and technologies.
- To Compare differences between e-commerce and m-commerce technologies

UNIT – I INTRODUCTION TO E- COMMERCE

(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 INTRODUCTION TO E- MARKETING

(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 E- PAYMENT SYSTEMS

(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 OPERATING SYSTEMS

(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 LEGAL FRAMEWORK FOR E-COMMERCE (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.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Analyze the impact of E-Commerce	K2
CO 2	Describe the major types of E-Commerce	K4
CO 3	Explain the process that should be followed in building an E-Commerce	K2
CO 4	Identify the key security threats in the E-Commerce	K5
CO 5	Describe how procurement and supply chains relate to B2B E-Commerce	K4

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code	Title of the Course									Hours	Credits
VI	24UCO6MBE2B	MBE II B: INTRODUCTION TO E-COMMERCE									4	4
Course outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	1	3	3	2	3	2	2.6	
CO-2	3	1	3	3	3	3	2	3	2	3	2.6	
CO-3	3	3	2	3	3	3	3	1	3	3	2.7	
CO-4	1	3	3	3	3	1	3	2	3	1	2.3	
CO-5	3	3	3	3	2	3	3	2	3	1	2.6	
Mean overall score											2.56 (High)	

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MAJOR BASED ELECTIVE II C

E-BANKING

Semester: VI

Max. Marks: 75

Course Code: 24UCO6MBE2C

Credit: 4

Total Periods: 90

Instruction periods: 4

Objective:

- To make the students to understand the e-banking transactions.
- To have an awareness of the relationship between a bank and customer as well as their rights and duties.
- To be able to assess the impact and utility of innovations in banking and well as the methods of bank lending.
- To be able to explain the peculiarities of negotiable instruments especially the cheques
- To understand E-Banking and its services.

UNIT – I COMPUTER NETWORKS

(18 Periods)

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

UNIT – II E-PAYMENT SYSTEM

(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 E- CASH

(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 ELECTRONIC CLEARING SERVICES

(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 E- BANKING

(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.

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To understand the e-banking concepts, technologies and platforms	K3
CO 2	To know with the online banking system and architecture	K4
CO 3	Explain electronic banking and commerce and what goes into electronic banking and commerce	K2
CO 4	Explain the fundamental changes in banking and financial markets as financial institutions and brokers have extended to electronic platform.	K4
CO 5	Apply cash management, decision-making, and controlling techniques in an electronic interface.	K3

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes**Mapping with Programme Outcomes:**

Semester	Course code	Title of the Course									Hours	Credits
VI	24UCO6MBE2C	MBE II C: E-BANKING									4	4
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	2	3	3	3	3	3	3	3	2.9	
CO-2	2	2	1	2	2	2	2	2	1	1	1.7	
CO-3	3	1	3	3	3	3	1	3	2	3	2.5	
CO-4	1	3	3	3	3	1	2	3	3	1	2.3	
CO-5	2	2	3	2	2	2	2	3	3	2	2.3	
Mean overall score											2.34 (High)	

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SKILL BASED ELECTIVE II A

FINANCIAL SERVICE

Semester: VI

Max. Marks: 75

Course Code: 24UCO6SBE2A

Credit: 2

Total Periods: 75

Instruction periods: 3

FINANCIAL SERVICES

Objective:

- To enable the students to know the nature and types of Financial Services.
- To help the students to understand the Evolution of Financial Services - Fund based and Non-fund based, Regulatory Framework for Financial Services
- To make the students understand Portfolio Management, Leasing, Hire Purchase, Factoring, Securitization, Venture Capital, Custodial and Depository, Credit rating
- To help the students to understand Mutual Funds and Merchant Banking, UTI, Schemes & SEBI Guidelines
- To help the students to understand Marketing of Financial Services, Treasury Management, Asset Liability & Liquidity Management

UNIT – I INTRODUCTION TO FINANCIAL SERVICES (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 HIRE PURCHASE (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 MUTUAL FUNDS (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 VENTURE CAPITAL (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 FACTORING

(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

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To give an idea about fundamentals of financial services and players in financial sectors	K2
CO 2	To create awareness about merchant banking, issue management, capital markets and role of SEBI	K3
CO 3	To provide knowledge about leasing and hire purchase concepts	K4
CO 4	To make them understand about different types of insurance and IRDA Act.	K5
CO 5	To know about the financial instrument like Mutual Funds and Derivatives.	K3

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes

Mapping with Programme Outcomes:

Semester	Course code	Title of the Course								Hours	Credits
VI	24UCO6SBE2A	SBE II A: FINANCIAL SERVICE								3	2
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	3	3	3	3	3
CO-2	3	2	3	3	3	3	3	3	3	3	2.9
CO-3	3	3	2	3	3	3	3	3	2	3	2.8
CO-4	3	3	3	2	1	3	3	2	2	1	2.3
CO-5	2	2	3	2	1	2	2	3	2	2	2.1
Mean overall score											2.62 (High)

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HOD

SKILL BASED ELECTIVE II B

FINANCIAL MARKETS

Semester: VI

Max. Marks: 75

Course Code: 24UCO6SBE2B

Credit: 2

Total Periods: 75

Instruction periods: 3

Objective:

- To get basic knowledge about the financial concepts
- To know the information about the roles of intermediaries and its regulating bodies.
- To know about components of financial system
- To understand about capital markets and its functions
- To know about financial and regulatory bodies.

UNIT – I FINANCIAL SYSTEM

(15 Periods)

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

UNIT – II COMPONENTS

(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 CAPITAL MARKETS

(15 Periods)

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

UNIT – IV FINANCIAL INSTITUTIONS AND REGULATORY BODIES (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 CREDIT RATING AGENCIES

(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

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	To know the financial marketing principles and strategies	K2
CO 2	Understand the role and function of the financial system in reference to the macro economy.	K3
CO 3	Demonstrate an awareness of the current structure and regulation of the Indian financial services sector	K2
CO 4	Evaluate and create strategies to promote financial products and services.	K4
CO 5	To familiar with regulatory compliance (FINRA,SEC)	K5

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes Mapping with Programme Outcomes:

Semester	Course code		Title of the Course								Hours	Credits
VI	24UCO6SBE2B		SBE II B: FINANCIAL MARKETS								3	2
Couse outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	2	3	3	3	3	2	3	3	2.8	
CO-2	3	3	3	2	3	3	3	2	2	3	2.7	
CO-3	2	1	3	3	3	2	1	3	3	2	2.3	
CO-4	3	3	2	3	3	3	3	2	3	1	2.6	
CO-5	2	2	2	2	2	2	2	3	2	2	2.1	
Mean overall score											2.5 (High)	

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SKILL BASED ELECTIVE II C

INDIAN BANKING SYSTEM

Semester: VI

Max. Marks: 75

Course Code: 24UCO6SBE2C

Credit: 2

Total Periods: 75

Instruction periods: 3

Objective:

- To acquire knowledge about the functioning and procedures of Indian Banks
- To provide the basic objectives of the Regulating Agencies of banking system like RBI.
- Figure out and apply various relationship banking strategies for improved banker customer relationship.
- To have a thorough understanding of Indian banking system and the recent trends and defects in it.
- To develop their understanding and expertise in various matters relating to structure and operations of commercial banks, cooperative banks and RRBs.

UNIT – I INDIAN BANKING SYSTEM

(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 STATE BANK OF INDIA

(15 Periods)

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

UNIT – III BANKING REGULATION ACT

(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 BANKS IN INDIA

(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 RESERVE BANK OF INDIA

(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

CO No.	CO-STATEMENTS	Cognitive Levels (K-Levels)
	On the Successful completion of the course the student would be able to	
CO 1	Understand the Origin and the growth of the Indian Banking System.	K2
CO 2	Remember broad functions of RBI.	K4
CO 3	Analyze the functions of e-service in Modern Banking.	K3
CO 4	Classify the different types of Bank Accounts.	K2
CO 5	To Understand the concept and banking regulation act.	K4

Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes
Mapping with Programme Outcomes:

Semester	Course code	Title of the Course									Hours	Credits
VI	24UCO6SBE2C	SBE II C: INDIAN BANKING SYSTEM									3	2
Course outcomes	Programme outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	3	3	3	3	3	3	2	2.9	
CO-2	3	2	3	3	3	3	3	3	2	3	2.8	
CO-3	3	3	2	3	2	3	3	2	3	2	2.6	
CO-4	3	3	3	3	3	3	2	3	3	3	2.9	
CO-5	3	3	1	3	2	3	3	2	1	2	2.3	
Mean overall score											2.7	(High)

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