

Sadakathullah Appa College **(Autonomous)**

(Reaccredited by NAAC at an 'A' Grade. An ISO 9001:2015 Certified Institution)

Rahmath Nagar, Tirunelveli- 11.
Tamil Nadu

DEPARTMENT OF COMMERCE



CBCS SYLLABUS **Learning Outcomes-based Curriculum Framework for** **COMMERCE (B.Com.)**

(Applicable for the students admitted from June 2021 as per
the Resolutions of the Academic Council Meeting held on 20.03.2021)

CONTENTS

Sl. No.	Course Title	Course Code	Page No.
1	இக்காலத்தமிழ்	21ULTA11	8
2	Basic Grammar and Translation-I	21ULAR11	11
3	Communicative English I	21ULEN11	14
4	Introduction to Accounting	21UCCO11	19
5	Business Organisation and Management	21UCCO12	21
6	Business Economics	21UAEC11	23
7	Value Education-I	21USVE1A	25
8	Value Education-II	21USVE1B	27
9	சமயத்தமிழ்	21ULTA21	28
10	Grammar and Translation - II	21ULAR21	32
11	Communicative English II	21ULEN21	35
12	Financial Accounting	21UCCO21	39
13	Principles of Marketing	21UCCO22	41
14	Indian Economic Development	21UAEC21	43
15	Environmental Science	21UEVS21	45
16	Advanced Accounting	21UCCO31	48
17	Entrepreneurial Development	21UCCO32	50
18	Modern Banking	21UCCO33	52
19	Business Communication	21UCCO34	54
20	Business Mathematics	21UAEC31	56
21	Fundamentals of Computing and Security	21USFC31	58
22	SWAYAM - NPTEL Online Course	21USOC32	60
23	Corporate Finance	21USCO32	62
24	Basics in Accounting	21UNCO31	64
25	Library Reading Hour	-	-
26	Consumer Behavior and Rights	21UCCO41	66
27	Human Resource Management	21UCCO42	68
28	Company Law	21UCCO43	70
29	Import and Export procedure	21UCCO44	72

Sl. No.	Course Title	Course Code	Page No.
30	Business Statistics	21UAEC41	74
31	Soft Skills	21USCO41	76
32	Insolvency and Bankruptcy code, 2016	21USCO42	78
33	Principles of Commerce	21UNCO41	80
34	Extra Curricular Activities	-	-
35	Sadakath Outreach Programme	-	-
36	Field work / Internship	21UFCO41	82
37	Library Reading Hour	-	-
38	Corporate Accounting	21UCCO51	83
39	Cost Accounting	21UCCO52	85
40	Business Law	21UCCO53	87
41	Income Tax Law and Practice	21UCCO54	89
42	Auditing	21UECO51A	91
43	Insurance	21UECO51B	93
44	Intellectual Property Rights	21UECO51C	95
45	Basics Research Methods	21UECO52A	97
46	Accounting Standards	21UECO52B	99
47	Logistics Management	21UECO52C	101
48	Advertising	21USCO51	103
49	Management Accounting	21UCCO61	105
50	Indirect Taxes	21UCCO62	107
51	Industrial Law	21UCCO63	109
52	Tally ERP	21UECO61A	111
53	International Business	21UECO61B	113
54	Office Management	21UECO61C	115
55	Project	21UECO62	117
56	Salesmanship	21USCO61	118

B. Com.
DISTRIBUTION OF HOURS, CREDITS, NO. OF PAPERS & MARKS
(Applicable for students admitted in June 2021 and onwards)

Part	Course	Semester	Hours	Credits	Papers	Marks					
I	Tamil / Arabic	I to II	12	6	2	200					
II	English	I to II	12	6	2	200					
III	Discipline Specific Core (DSC) + Field work	I to VI	90	78	20	2000					
	Discipline Specific Elective (DSE) + Project	III & VI	20	18	4	400					
	Allied	I to IV	24	16	4	400					
IV	Non-Major Elective (NME)	III to IV	4	4	2	200					
	Skill Enhancement Course (SEC)	III to VI	12	12	6	600					
	Ability Enhancement Compulsory Course (AECC) Social Value Education (SVE)	I	2	2	1	100					
	Environmental Science (EVS)	II	2	2	1	100					
V	Extension Activities	IV	--	1+1	1	200					
	Library Reading Hour	III & IV	2								
TOTAL			180	146	43	4400					
SEMESTER WISE DISTRIBUTION OF HOURS											
Part	I	II	III				IV				Total
SEM	T/A	ENG	DSC	FW	DSE/PRO	AL	NME	SEC	VE/EVS	LRH	
I	6	6	10	-	-	6	-	-	2		30
II	6	6	10	-	-	6	-	-	2		30
III			17	-	-	6	2	4	-	1	30
IV			17	-	-	6	2	4	-	1	30
V	-	-	20	-	8	-	-	2	-		30
VI	-	-	16	-	12	-	-	2	-		30
Total	12	12	90	-	20	24	4	12	4	2	180

COURSE Pattern
CBCS Syllabus – B.Com.
(2021-22 onwards)

SEM	Part	Course	Title of the paper	Course Code	H/W	L*	T*	P*	C	Marks		
										I	E	T
I	I	L-I	இக்காலத்தமிழ்	21ULTA11	6	6	-	-	3	25	75	100
			Basic Grammar and Translation-I	21ULAR11								
	II	L-I	Communicative English I	21ULEN11	6	6	-	-	3	25	75	100
	III	DSC-I	Introduction to Accounting	21UCCO11	5	5	-	-	4	25	75	100
	III	DSC-II	Business Organisation and Management	21UCCO12	5	5	-	-	4	25	75	100
	III	A-I/1	Business Economics	21UAEC11	6	6	-	-	4	25	75	100
II	I	L-II	சமயத்தமிழ்	21ULTA21	6	6	-	-	3	25	75	100
			Grammar and Translation - II	21ULAR21								
	II	L-II	Communicative English II	21ULEN21	6	6	-	-	3	25	75	100
	III	DSC-III	Financial Accounting	21UCCO21	5	5	-	-	4	25	75	100
	III	DSC-IV	Principles of Marketing	21UCCO22	5	5	-	-	4	25	75	100
	III	A-I/2	Indian Economic Development	21UAEC21	6	6	-	-	4	25	75	100
III	IV	AECC-II	Environmental Science	21UEVS21	2	2	-	-	2	25	75	100
	III	DSC-V	Advanced Accounting	21UCCO31	5	5	-	-	4	25	75	100
	III	DSC-VI	Entrepreneurial Development	21UCCO32	4	4	-	-	4	25	75	100
	III	DSC-VII	Modern Banking	21UCCO33	4	4	-	-	4	25	75	100
	III	DSC-VIII	Business Communication	21UCCO34	4	4	-	-	4	25	75	100
	III	A-II/1	Business Mathematics	21UAEC31	6	6	-	-	4	25	75	100
	IV	SEC-I	Fundamentals of Computing and Security	21USFC31	2	2	-	-	2	25	75	100
	IV	SEC-II	SWAYAM - NPTEL Online Course	21USOC32	2	2	-	-	2	25	75	100
			Corporate Finance	21USCO32								
	IV	NME-I	Basics in Accounting	21UNCO31	2	2	-	-	2	25	75	100
IV		LRH	Library Reading Hour	-	1	1	-	-	-	-	-	-
	III	DSC-IX	Consumer Behavior and Rights	21UCCO41	5	5	-	-	4	25	75	100
	III	DSC-X	Human Resource Management	21UCCO42	4	4	-	-	4	25	75	100

	III	DSC-XI	Company Law	21UCCO43	4	4	-	-	4	25	75	100
	III	DSC-XII	Import and Export procedure	21UCCO44	4	4	-	-	4	25	75	100
	III	A-II/2	Business Statistics	21UAEC41	6	6	-	-	4	25	75	100
	IV	SEC-III	Soft Skills	21USSS41	2	2	-	-	2	25	75	100
	IV	SEC-IV	Insolvency and Bankruptcy code, 2016	21USCO42	2	2	-	-	2	25	75	100
	IV	NME-II	Principles of Commerce	21UNCO41	2	2	-	-	2	25	75	100
	V	ECA	Extra Curricular Activities		-	-	-	-	1	-	-	100
	V	SOP	Sadakath Outreach Programme		-	-	-	-	1	-	-	100
	III	FW	Field work / Internship	21UFCO41	-	-	-	-	2	-	-	100
		LRH	Library Reading Hour		1	1	-	-	-	-	-	-
V	III	DSC-XIII	Corporate Accounting	21UCCO51	5	5	-	-	4	25	75	100
	III	DSC-XIV	Cost Accounting	21UCCO52	5	5	-	-	4	25	75	100
	III	DSC-XV	Business Law	21UCCO53	5	5	-	-	4	25	75	100
	III	DSC-XVI	Income Tax Law and Practice	21UCCO54	5	5	-	-	4	25	75	100
	III	DSE I	Auditing	21UECO51A	4	4	-	-	4	25	75	100
			Insurance	21UECO51B								
			Intellectual Property Rights	21UECO51C								
	III	DSE II	Basics Research Methods	21UECO52A	4	4	-	-	4	25	75	100
			Accounting Standards	21UECO52B								
			Logistics Management	21UECO52C								
	IV	SEC-V	Advertising	21USCO51	2	2	-	-	2	25	75	100
VI	III	DSC-XVII	Management Accounting	21UCCO61	6	6	-	-	4	25	75	100
	III	DSC-XVIII	Indirect Taxes	21UCCO62	5	5	-	-	4	25	75	100
	III	DSC-XIX	Industrial Law	21UCCO63	5	5	-	-	4	25	75	100
	III	DSE-III	Tally ERP	21UECO61A	4	4	-	-	4	25	75	100
			International Business	21UECO61B								
			Office Management	21UECO61C								
	III	DSE-IV	Project	21UECO62	8	8	-	-	6	-	-	100*
	IV	SEC-VI	Salesmanship	21USCO61	2	2	-	-	2	25	75	100
				Total	180				146			4400

* L – Lecture hours

* T – Tutorial hours

* P – Practical hours

* Project Report - 60 marks, Viva-Voce Examination - 40 marks

Fieldwork Report - 60 marks, Viva-Voce Examination - 40 marks

B.Com. COURSE STRUCTURE (CBCS)
(Applicable for students admitted in June 2021 and onwards)

TITLE OF THE PAPERS, CREDITS & MARKS

GROUP II COURSES (ONE-YEAR LANGUAGE COURSES)

**(B.Com. , B.Com. Finance, B.Com. Hons., BBA, B.Sc. Computer Science,
Information Technology, B.C.A)**

SEM	Title of the paper	COURSE CODE	H/W	C	I	E	T
PART I - TAMIL							
I	இக்காலத் தமிழ்	21ULTA11	6	3	25	75	100
II	சமயத் தமிழ்	21ULTA21	6	3	25	75	100
TOTAL			12	6			200
PART I – ARABIC							
I	Applied Grammar and Translation – I	21ULAR11	6	3	25	75	100
II	Applied Grammar and Translation – II	21ULAR21	6	3	25	75	100
TOTAL			12	6			200
PART II – ENGLISH							
I	Prose, Poetry and Grammar-I	21ULEN11	6	3	25	75	100
II	Prose, Poetry and Grammar-II	21ULEN21	6	3	25	75	100
TOTAL			12	6			200

PART III

DSC, DSE, Field work and Project								
SEM	COURSE	TITLE OF THE PAPER	COURSE CODE	H/W	C	MARKS		
						I	E	T
I	DSC1	Introduction to Accounting	21UCCO11	5	4	25	75	100
	DSC2	Business Organisation and Management	21UCCO12	5	4	25	75	100
II	DSC3	Financial Accounting	21UCCO21	5	4	25	75	100
	DSC4	Principles of Marketing	21UCCO22	5	4	25	75	100
III	DSC5	Advanced Accounting	21UCCO31	5	4	25	75	100
	DSC6	Entrepreneurial Development	21UCCO32	4	4	25	75	100
	DSC7	Modern Banking	21UCCO33	4	4	25	75	100
	DSC8	Business Communication	21UCCO34	4	4	25	75	100
IV	DSC9	Consumer Behavior and Rights	21UCCO41	5	4	25	75	100
	DSC10	Human Resource Management	21UCCO42	4	4	25	75	100
	DSC11	Company Law	21UCCO43	4	4	25	75	100
	DSC12	Import and Export procedure	21UCCO44	4	4	25	75	100
	FW/I	Field Work/Internship	21UFCO41	-	2	-	-	100
V	DSC13	Corporate Accounting	21UCCO51	5	4	25	75	100
	DSC14	Cost Accounting	21UCCO52	5	4	25	75	100
	DSC15	Business Law	21UCCO53	5	4	25	75	100
	DSC16	Income Tax Law and Practice	21UCCO54	5	4	25	75	100
	DSE-I	Auditing	21UECO51A	4	4	25	75	100
		Insurance	21UECO51B					
		Intellectual Property Rights	21UECO51C					
	DSE-2	Basics Research Methods	21UECO52A	4	4	25	75	100
		Accounting Standards	21UECO52B					
		Logistics Management	21UECO52C					
VI	DSC17	Management Accounting	21UCCO61	6	4	25	75	100
	DSC18	Indirect Taxes	21UCCO62	5	4	25	75	100
	DSC19	Industrial Law	21UCCO63	5	4	25	75	100
	DSE-III	Tally ERP	21UECO61A	4	4	25	75	100
		International Business	21UECO61B					
		Office Management	21UECO61C					
	DSE-IV	Project	21UECO62	8	6	-	-	100
TOTAL				110	96			2400

Part III - Allied								
SEM	COURSE	TITLE OF THE PAPER	COURSE CODE	H/W	C	MARKS		
						I	E	T
I	AI-1	Business Economics	21UAEC11	6	4	25	75	100
II	AI-2	Indian Economic Development	21UAEC21	6	4	25	75	100
III	AI-1	Business Mathematics	21UAEC31	6	4	25	75	100
IV	AI-2	Business Statistics	21UAEC41	6	4	25	75	100
TOTAL				24	16			400
Part IV – NME								
III	NME1	Basics in Accounting	21UNCO31	2	2	25	75	100
IV	NME2	Principles of Commerce	21UNCO41	2	2	25	75	100
TOTAL				4	4			200
Part IV – SEC								
III	SEC-1	Fundamentals of Computing and Security	21USFC31	2	2	25	75	100
	SEC-2	SWAYAM - NPTEL Online Course	21USOC32	2	2	25	75	100
		Corporate Finance	21USOC32					
	SEC-3	Soft Skills	21USSS41	2	2	25	75	100
IV	SEC-4	Insolvency and Bankruptcy code, 2016	21USCO42	2	2	25	75	100
V	SEC-5	Advertising	21USCO51	2	2	25	75	100
	SEC-6	Salesmanship	21USCO61	2	2	27	75	100
TOTAL				12	12			600
Part IV –Value Education & EVS								
I	VE	Value Education-I	21USVE1A	2	2	25	75	100
		Value Education-II	21USVE1B					
II	EVS	Environmental Science	21UEVS21	2	2	25	75	100
TOTAL				4	4			200

PART – V – Extension Activities

SEM	Extension Activities (Choose any one)	COURSE CODE	H/W	C	MARKS		
					I	E	T
I to IV	NCC	21UEXNCC		1			100
	NSS	21UEXNSS					
	Physical Education	21UEXPHE					
	Red Ribbon Club	21UEXRRC					
	Youth Red Cross	21UEXYRC					
	Youth Welfare	21UEXYWL					
	Yoga	21UEXYOG					
III to IV	Sadakath Outreach Programme (SOP)	21UEXSOP		1			100
	Total		-	2			200

Programme Learning Outcomes (PLO)

(Aligned with Graduate Attributes) for

Bachelor of Commerce

.....
The students graduating with the Degree B.Com.will be able to:

PLO 1: Disciplinary Knowledge

- Obtain in-depth knowledge in the key areas and in the allied areas of study in Commerce and Business.

PLO 2: Communication Skills / Digital Literacy

- Acquire the adequate skills that are needed for employment and to become an expert in business correspondence.
- Obtain and apply ICT skills for trade purposes and effective e-commerce/ e-business operations.

PLO 3: Critical Thinking / Analytical Skills / Problem Solving Skills

- Gain understanding of concepts, principles and procedures in transacting business, running an organisation and to evaluate the pros and cons of embarking on business- and business-related activities based on their in-depth knowledge.
- Apply the skills required for business and finance operations, planning and decision making and to conduct research in business / e-commerce/ e-financing.

PLO 4: Self-Directed Learning / Lifelong Learning

- Gain knowledge in industries and its problems and to offer remedial measures.
- Learn the characteristics of a good businessman for continual and sustained development.

PLO 5: Moral and Ethical Awareness / Environmental Conservation and Sustainability

- Be aware of the legal and ethical issues, fair-trade practices and to realise their personal and social responsibility.
- Realise that environment and humans are dependent on one another and to know about the responsible management of our ecosystem for survival, and for the well-being of the future generation as well.

Programme Specific Outcomes

PSO	Upon completion of B.Com. Degree Programme, the students will be able to:	PLOs Mapped
PSO-1	Understand the concepts, principles and practices involved in undertaking business ventures.	1
PSO-2	Develop financial, cost, auditing, entrepreneurial, marketing and managerial skills and apply ICT skills in business operations.	1,2,3
PSO-3	Acquaint with the legal guidelines relating to the business activities to solve the business-related issues.	1,3
PSO-4	Practise financial, cost, managerial, taxation and marketing concepts to become skilled professionals	1,2,4
PSO-5	Adopt ethical values in the conduct of a business.	1,5

SEMESTER – I

Course Title	இக்காலத் தமிழ் Ikkala Tamil (Modern Tamil)
Total Hrs.	90
Hrs./Week	6
Course Code	21ULTA11
Course Type	Part – I - Tamil
Credits	3
Marks	100

General Objective: To introduce literary history, the basics of grammar, and the genres such as poetry, short stories and essays.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the major literary forms such as poetry, short stories and essays and their characteristics.
CO-2	Apply their knowledge to learn the effective use of language and literature.
CO-3	Analyse the social / political / religious / economical issues dealt with in literary pieces.
CO-4	Differentiate the literary forms to know their nuances.
CO-5	Produce verses, short stories and essays.

அலகு 1 தமிழ்ச் செய்யுள்

1. தமிழ் - பாரதியார்
2. புதிய உலகு செய்வோம் - பாரதிதாசன்
3. மனிதனைத் தேடி - மு.மேத்தா
4. தொலைந்து போனவர்கள் - அப்துல் ரகுமான்
5. ஒவ்வொரு புல்லையும் பெயர் சொல்லி அழைப்பேன் - இன்குலாப்
6. சினேகிதனின் தாழ்வான வீடு - கலாப்ரியா
7. இடைவெளி - மனுஷ்ய புத்திரன்
8. சிறைச்சாலைக்காக - அறிவுமதி
9. விழித்தெழுக என் தேசம் - இரவிந்திரநாத் தாகூர் (ஜெயபாரதன் (மொ.பெ))
10. மறதி - ஈரோடு தமிழன்பன்
11. பெண்கவிகளின் கவிதைகள்
12. என்மேல் பரிவுகாட்டு என் ஆத்மாவே - கலீல் ஜிப்ரான்
13. அந்தி மனம் - கல்யாண்ஜி
14. நகைப்பா - மாமதயானை
15. பியானோ- பிரமிள்
16. அழிவு - ஆத்மாநாம்
17. உள் உலகங்கள் - ஞானக்கூத்தன்
18. கிளிக்குஞ்சு - ந.பிச்சமுர்த்தி
19. கடைசி விருந்து - சுகுமாரன்
20. தூர் - நா.முத்துக்குமார்
21. ஜென் கவிதைகள்
22. ஹைக்கூ கவிதைகள்

நீங்கள் பயின்ற புதுக்கவிதைகளின் அடிப்படையில் நவீனப் புதுக்கவிதைகள் மற்றும்
ஹைக்கூக் கவிதைகள் தருக.

அலகு - 2 சிறுகதைகள்

1. மனித யந்திரம் - புதுமைப்பித்தன்
2. அனந்தசயனம் காலனி - தோப்பில் முகம்மது மீரான்
3. மிருகம் - வண்ணநிலவன்
4. செடிகளுக்கு - வண்ணதாசன்
5. கனவில் உதிர்ந்த பூ - நானும்பூநாதன்
6. சொர்க்கக் கன்னிகை - கருணாமணாளன்
7. நீலம் பூக்கும் திருமடம் - ஜா.தீபா
8. குற்றமும் தண்டனையும் - லியோ டால்ஸ்டாய்

சிறுகதைகள் எழுதப் பயிற்சி அளித்து மாணவரின் சிறுகதையினைக் கல்லூரி ஆண்டு மலரில்
இடம்பெறச்செய்தல்.

அலகு 3 அறிவுசார் கட்டுரைகள்

1. தொல்லியல் நோக்கில் உலகத் தமிழர் பண்பாடு
2. ஓங்கி ஒலித்த பெருங்குரல்; ஆத்மாநாம் கவிதைகள்
3. நகுலனின் தனிமை
4. கவிக்கோ அப்துல் ரகுமான் கவிதைகள்
5. இறைவனை நினைப்போம் அன்பினை வளர்ப்போம்
6. சுருக்கம் தேடும் விரிந்த கவிதைகள்
7. இலக்கியத்தில் சுற்றுச்சூழலியல்

நீங்கள் அண்மையில் பயணித்த ஓர் இடம் குறித்து இரசனையோடு எழுதுக.

அலகு 4 இலக்கிய வரலாறு

1. புதுக்கவிதை தோற்றமும் வளர்ச்சியும்
2. நவீனத் தமிழ்க் கவிதைகளின் புதிய போக்குகள்
3. தமிழ்ச் சிறுகதைகளின் தோற்றமும் வளர்ச்சியும்

அலகு 5 இலக்கணம் அறிமுகம்

1. முதலெழுத்துகள்
2. சார்பெழுத்துகள்
3. உயிர் எழுத்தின் வகைகள்
4. மெய் எழுத்தின் வகைகள்
5. சுட்டெழுத்துகள்
6. வினாவெழுத்துகள்
7. வல்லினம் மிகும் இடங்கள்
8. வல்லினம் மிகா இடங்கள்
9. பகுபத உறுப்புகள்

10. இலக்கணக் குறிப்புகள்

நீங்கள் வாசிக்கும் செய்தித்தாள்களில் இடம்பெறும் எழுத்துப் பிழைகளைச் சுட்டிக் காட்டுக.

பாடநூல்கள்

- இக்காலத்தமிழ், தமிழ்த்துறை வெளியீடு, சதக்கத்துல்லாஹ் அப்பா கல்லூரி, திருநெல்வேலி.

பார்வை நூல்கள்

தமிழ் இலக்கிய வரலாறு, முனைவர் சு.ஆனந்தன், கண்மணி பதிப்பகம்,

Course Outcomes:

CO	Upon completion of this course, students will be able to	PSOs Addressed	Cognitive Level
CO-1	Understand the concepts behind modern poetry, short stories, essays, literary history and grammar.	1	Understanding
CO-2	Explain the methodologies for the effective use of language and literature.	1, 2	Applying
CO-3	Apply their knowledge to analyse the socio-political / economic / religious issues presented in the literary texts.	1,2,3,4	Applying
CO-4	Categorize the major literary forms according to their origin and development.	1,2,3	Analysing
CO-5	Assess the ways and means to develop the art of writing insisting on environmental conservation, social harmony and interconnectedness regionally, nationally and globally.	1,2,4,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credit			
I	21ULTA11	Ikkala Tamil				90	3			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO-2	✓	✓	✓	✓	✓	✓	✓	✓		
CO-3	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO-4	✓	✓	✓		✓	✓	✓	✓		
CO-5	✓	✓	✓	✓	✓	✓	✓		✓	✓
	Number of matches (✓) = 43 Relationship = High									

SEMESTER – I

Course Title	BASIC GRAMMAR AND TRANSLATION-I
Total Hrs.	90
Hrs./Week	6
Sub. Code	21ULAR11
Course Type	Part – I - Arabic
Credits	3
Marks	100

General Objective: To teach the basics of Arabic Phonetics, Grammar and Translation.

Course Objectives:

CO	The learners will be able to:
CO-1	Identify the Arabic Alphabet.
CO-2	Understand the speech sounds in Arabic.
CO-3	Explain the basic grammatical items and their uses.
CO-4	Evaluate the strategies for developing communicative competency.
CO-5	Experiment the art of speaking and writing.

Unit I: Arabic for Beginners

Lesson 1-4 (Page No. 1 to 19) The Alphabet, Vowels-Diphthong,
Nunation Doubled consonant, changing shapes of the Alphabet, Definite article

Unit II: Arabic for Beginners

Lesson-5 Parts of Speech Class room (Page No. 20,21)
Model sentences (Page No. 25)
Lesson-6 Noun-Qualified and Adjectives (Page No. 26 &27)
Model sentences (Page No. 32,33)
Lesson-7 Gender (Page No. 34&35)
Lesson-8 Singular, Dual and Plural (Page No. 36&37)
Lesson-9 The Nominal Sentence (Page No. 38&40)
Model sentences (Page No. 44,45)

Unit III: Arabic for Beginners

Lesson-10 The possessive (Page No. 46& 47), Model sentences (Page No.51)

Lesson-11 Personal pronouns, We work (Page No. 52,53 &54)

Model sentences (Page No.58 & 59)

Lesson-12 demonstrative and Relative pronouns, New York city (Page No. 60,61,62,& 67)

Lesson-13 Interrogatives, Conversation (Page No. 68,69 & 70)

Model sentences (Page No.74 & 75)

Unit IV: Al -Qirat –Al-Wazhiha Part –I

Lesson 1-7 from

Unit V: Al -Qirat –Al-Wazhiha Part –I

Lesson 8-14

Textbooks:

1. Syed Ali. *Arabic for Beginners*. UBS Publishers & Distributors Ltd. New Delhi:
(International Edition 2011)
- 2 Waheed Az-zaman Al-Keeranavi. *Al -Qira'ath –Al-Wazhiha Part –I*.

Course Outcomes:

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Summarize the Arabic alphabet and speech sounds in Arabic.	1,2	Understanding
CO-2	Apply the basic grammar rules of Arabic in their communication.	1,2,5	Applying
CO-3	Discover the functions of Nouns, Adjectives, Personal and Demonstrative Pronouns, Prepositions, Countable and Uncountable for effective usage.	1,2,3	Applying
CO-4	Analyze the methods in order to attain communication skills.	1,2,3,5	Analyzing
CO-5	Evaluate conversational patterns and write short passages in Arabic.	1,2,4	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits			
I	21ULAR 11	GRAMMAR AND TRANSLATION-I				90	3			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓			✓	✓	✓			
CO-2	✓	✓				✓	✓			✓
CO-3	✓	✓	✓	✓		✓	✓	✓		
CO-4	✓	✓		✓		✓	✓	✓		✓
CO-5	✓			✓	✓	✓	✓		✓	
	Number of matches (✓) = 30 Relationship = Medium									

SEMESTER – I

Course Title	COMMUNICATIVE ENGLISH - I
Total Hrs.	90
Hrs./Week	6
Course Code	21ULEN11
Course Type	Part – II - English
Credits	3
Marks	100

General Objective:

To teach the four skills viz. Listening, Speaking, Reading, and Writing to train the students the skills necessary for social and academic interactions.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the significance and the use of the four skills (LSRW).
CO-2	Apply the skills acquired to listen to English keenly, to understand the context clearly and to respond to others accordingly.
CO-3	Identify the strategies of language learning and use in real-life situations by means of reading extensively.
CO-4	Examine the correct and incorrect expressions in everyday English to take notes and write essays.
CO-5	Express their ideas without committing any grammatical errors.

Unit – I

1. Listening and Speaking
 - a. Introducing self and others
 - b. Listening for specific information
 - c. Pronunciation (without phonetic symbols)
 - i. Essentials of pronunciation
 - ii. American and British pronunciation
2. Reading and Writing
 - a. Reading short articles – newspaper reports / fact based articles
 - i. Skimming and scanning

- ii. Diction and tone
- iii. Identifying topic sentences
- b. Reading Aloud: Reading an article/report
- c. Journal (Diary) Writing

3. Study Skills - 1

Using dictionaries, encyclopedias, thesaurus
Grammar in Context:

Naming and Describing

- Nouns & Pronouns
- Adjectives

Unit – II

1. Listening and Speaking

- a. Listening with a purpose:
- b. Effective Listening:
- c. Tonal Variation:
- d. Listening for information
- e. Asking for Information
- f. Giving Information:

2. Reading and Writing

- a. Strategies of Reading:

Skimming and Scanning

- b. Types of Reading:

Extensive and Intensive Reading

- c. Reading a prose passage
- d. Reading a poem
- e. Reading a short story

3. Paragraphs: Structure and types

- a. What is a Paragraph?
- b. Paragraph structure
- c. Topic Sentence
- d. Unity
- e. Coherence.
- f. Connections between Ideas: Using Transitional words and expressions.
- g. Types of Paragraphs

4. Study Skills II:

Using the Internet as a Resource

- a. Online search:
- b. Know the keyword:
- c. Refine your search:
- d. Guidelines for using the Resources:
- e. e-learning resources of Government of India
- f. Terms to know

5. Grammar in Context

Involving Action-I

- a. Verbs
- b. Concord

Unit – III

1. Listening and Speaking
 - a. Giving and following instructions
 - b. Asking for and giving directions
 - c. Continuing discussions with connecting ideas
2. Reading and writing
 - a. Reading feature articles (from newspapers and magazines)
 - b. Reading to identify point of view and perspective (opinion pieces, editorials etc.)
 - c. Descriptive writing – writing a short descriptive essay of two to three paragraphs.
3. Grammar in Context:

Involving Action – II

- Verbals - Gerund, Participle, Infinitive
- Modals

Unit – IV

1. Listening and Speaking
 - a. Giving and responding to opinions
2. Reading and writing
 - a. Note taking
 - b. Narrative writing – writing narrative essays of two to three paragraphs
3. Grammar in Context:

Tense

- Present
- Past
- Future

Unit - V

1. Listening and Speaking

- a. Participating in a Group Discussion
2. Reading and writing
 - a. Reading diagrammatic information – interpretations maps, graphs and pie charts
 - b. Writing short essays using the language of comparison and contrast
3. Grammar in Context: Voice (showing the relationship between Tense and Voice)

Textbook:

Board of Editors. *COMMUNICATIVE ENGLISH* -1. Tamil Nadu State Council for Higher Education (TANSCH). Chennai: 2020.

References:

1. Radhakrishna Pillai.G,ed.Written English for You.Chennai:Emerald Publishers, 1990 (rpt2008).
2. Nihamathullah.A.et al. A Course in Spoken English.Tirunelveli: MSU, 2005. (rpt 2010).

Course Outcomes

CO No.	Upon completion of this course, students would have learned to:	PLO Addressed	Cognitive Level
CO-1	Understand the importance of language skills in order to communicate effectively.	1,2	Understanding
CO-2	Apply the listening skill to pronounce words better and to understand contextual meaning.	1,2,3	Applying
CO-3	Develop reading skill to learn vocabulary, use it appropriately, and acquire analytical skill and the like.	1,2,3,4	Applying
CO-4	Explain the nuances of common errors in English.	3,4,5	Analyzing
CO-5	Choose to use English language consciously without any errors.	1,2,4,5	Evaluating

Relationship Matrix

Semester	Course Code			Title of the Course			Hours	Credits		
I	21ULEN11			Communicative English - I			90	3		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO3	PLO4	PLO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓				✓	✓			
CO-2	✓	✓	✓			✓	✓	✓		
CO-3	✓	✓	✓	✓		✓	✓	✓	✓	
CO-4	✓		✓	✓	✓	✓		✓	✓	✓
CO-5	✓	✓		✓	✓	✓	✓		✓	✓
	Number of matches (✓) = 34 Relationship = High									

SEMESTER – I

Course Title	INTRODUCTION TO ACCOUNTING
Total Hrs.	75
Hrs./Week	5
Course Code	21UCCO11
Course Type	DSC-I
Credits	4
Marks	100

General Objective:

To help students with skills pertaining to accounting to face the opportunities in the ever changing business world.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the basic concepts and principles applicable in accounting process.
CO-2	Apply the acquired knowledge in preparing Bank Reconciliation Statement.
CO-3	Prepare Final Accounts of a sole trading concern and to analyse its financial position.
CO-4	Assess the dues and due dates in business.
CO-5	Evaluate the process involved in creating trade bills.

UNIT I

Introduction to Accounting - meaning - objectives - limitations - Accounting concepts - Accounting conventions -IAS-IFRS-Meaning- Double entry system - Rules for debit and credit - Journal - Ledger - Balancing of accounts-Trail Balance.

UNIT II

Subsidiary books - Cash book - Petty Cash Book- Rectification of errors - Suspense account - Bank Reconciliation Statement - reasons for difference between Cash book and Passbook.

UNIT III

Final Accounts - Trading and Profit and Loss Account - Balance Sheet - adjustment entries - provision for bad and doubtful debts - provision for discount on debtors and creditors.

UNIT IV

Bills of Exchange - honour and dishonour of a bill - renewal of a bill - retirement of a bill - insolvency of the acceptor- Accommodation bills.

UNIT V

Average due date and Account Current - Meaning - Methods - Forward method - Backward Method - Red ink interest.

(Theory 40% and problems 60%)

TEXTBOOKS:

1. Gupta, R.L,Radhaswamy M, *AdvancedAccountancy*--Sultan and sons
2. Advanced Accountancy –Arulanandam, M.A, Raman, - Himalaya Publishing House

REFERENCES BOOKS:

1. Advanced Accountancy - S.P.Jain and K.L.Narang - Kalyani Publishers
3. Introduction to Accountancy - T.S.Grewal - S.Chand and Company
4. Advanced Accountancy - Dr.S.N.Maheswari- Vikas Publishing House
5. Advanced Accountancy - M.C.Shukla&T.C.Grewal - S.Chand and Company.
6. Dr. S.Thothatri, Dr.S. Nafeesa, McGraw Hill Education (India) Private Ltd., Chennai.

Course Outcomes:

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the basic concepts and rules applied in recording business transactions.	1, 2, 4	Understanding
CO-2	Apply the skills in the preparation of final accounts for a sole trading concern and Bank Reconciliation Statement.	1,2, 3	Applying
CO-3	Analyse financial position of a sole trading concern.	1,2,4, 5	Analysing
CO-4	Justify business transactions and record bills of exchange.	1,3,5	Evaluating
CO-5	Assess the interest rate for average due date along with other business transactions.	1,2,4,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits			
I	21UCCO11	Introduction to Accounting				75	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓		✓	✓	✓	✓		✓	
CO-2	✓		✓	✓		✓	✓	✓		
CO-3	✓		✓		✓	✓	✓		✓	✓
CO-4	✓	✓	✓		✓	✓		✓		✓
CO-5	✓		✓	✓		✓	✓		✓	✓
	Number of matches (✓) = 34 Relationship = High									

SEMESTER – I

Course Title	BUSINESS ORGANISATION AND MANAGEMENT
Total Hrs.	75
Hrs./Week	5
Course Code	21UCCO12
Course Type	DSC-II
Credits	4
Marks	100

General Objective:

To enable the students understand the concepts of business and principles of management by facilitating them to become successful entrepreneurs.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the basic aspects of business organization.
CO-2	Distinguish the various forms of business organization.
CO-3	Discover the functions of the principles of management and to experiment the application of principles in an organization.
CO-4	Analyse the traditional management functions of planning and decision making.
CO-5	Assess the process involved in reorganizing the principles of Staffing, Co-ordination and Controlling.

UNIT I: Concept of Business Organization

Economics and Non-Economics activities- Profession and Employment- Meaning of Business- Characteristics of Business- Business Distinguished from Profession and Employment- Scope, Objectives and Importance of Business - Social Responsibilities of Business

UNIT II: Forms of Business Organization

Forms of Business Organization- Sole Proprietorship- Joint Hindu Family Business- Partnership- Joint Stock Company- Public and Private Company- Co-operative Organization- Meaning- Definition- Factors influencing the selection of suitable forms of organization- Relative Characteristics- Differences between the above forms - Merits and Demerits

UNIT III: Management

Meaning- Definition- Features - Importance Principles of Management- Management: Science or Art- Management as Profession- Functions of Management- Management and Administration.

UNIT IV: Planning, Decision Making and Organising

Planning- Meaning- Definition- Features- Steps- Types of Planning- Merits and Demerits- **Decision Making**- Process- **Organising**- Meaning- Definition- Characteristics of Organising- Principles of Organizing- Different forms of Organization.

UNIT V: Staffing, Co-ordinating and Control

Staffing- General Principles- Importance- Techniques-Co-ordination-Meaning- Definition- Scope- Importance- Requirements of effective coordination; Controlling- Meaning- Definitions- Nature- Types of Controlling- Elements of Control.

TEXTBOOK:

Business Organisation and Management – M.C. Shukla

REFERENCE BOOKS:

1. Fundamentals of Business Organization and Management – Y.K. Bushan Sultan Chand & Sons, New Delhi.
2. Business Organisation and Management – P.C. Tulsian Vishal Pandey
3. Business organization – C.D. Balaji and Dr. G. Prasad - Margham Publications
4. Principles of Management – Dr. J. Jayasankar – Margham Publications

Course Outcomes:

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Summarize the basic concepts of business organisation.	1	Understanding
CO-2	Explain the various forms of business organisation.	3	Understanding
CO-3	Apply the functions of the principles of management and to use them in their own business ventures.	2	Applying
CO-4	Analyse the traditional management functions in planning and decision making.	2	Analysing
CO-5	Adapt principles of staffing, coordination and controlling.	2	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits			
I	21UCC012	BUSINESS ORGANISATION AND MANAGEMENT				75	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓	✓	✓			✓	
CO-2	✓	✓	✓	✓		✓		✓		✓
CO-3	✓	✓		✓	✓	✓	✓		✓	
CO-4	✓	✓	✓	✓		✓	✓			✓
CO-5	✓	✓	✓	✓		✓	✓	✓		✓
	Number of matches (✓) = 36 Relationship = High									

SEMESTER – I

Course Title	BUSINESS ECONOMICS
Total Hrs.	90
Hrs./Week	6
Course Code	21UAEC11
Course Type	Allied-I/1
Credits	4
Marks	100

*** Common Allied Course for B.Com. and B.Com. (Finance)**

General Objectives:

To develop ideas based on that information to solve problems in the business fields.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the basic concepts and scope of Business Economics.
CO-2	Explain the importance, types and method of measuring elasticity of demand.
CO-3	Focus on the Production function and the cost of production.
CO-4	Measure the different forms of market.
CO-5	Develop a proper understanding of profit, profit policy and break -even analysis.

UNIT I: Introduction:

Definition – Meaning and Scope of Business Economics – Basic concepts – Importance and limitations of Business Economics – Law of Diminishing Marginal utility – Consumer's Surplus.

UNIT II: Demand Analysis:

Meaning – Kinds – Determinants – Law of Demand; Elasticity of demand – Meaning – Importance and Concept of Elasticity of Demand - Price Elasticity of Demand – Income Elasticity of Demand – Cross Elasticity – Methods of measuring Elasticity of Demand; Demand Forecasting – Meaning – Objectives – Types – Methods.

UNIT III: Production Analysis:

Meaning of Production – Factors of Production – Production function – Isoquants – Law of Variable Proportions – Returns to Scale – Economies and Diseconomies – Cost of Production – short – run and long – run cost curves – optimum firm; Objectives of Firm.

UNIT IV: Market Structure:

Meaning – Different forms of Market – Perfect Competition – Features – Price Determination under Perfect Competition; Monopoly – Meaning and Types – Price Discrimination; Monopolistic Competition – Features - Price and Output.

UNIT V: Profit Analysis:

Meaning – Types – Functions of Profit; Profit Policy – Break Even Analysis – Assumptions – Uses – Limitations – Profit Forecasting – Concepts – Methods.

TEXTBOOK:

1. S. Sankaran, Business Economics, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Business Economics By Bani Mazumdar & V.G.Mankar–Himalaya Publishing House, Bombay
2. Business Economics – A.R.Arya Sri, V.V.Ramamoorthy, Tata McGraw Hill Companies
3. Managerial Economics by R.L.Varshney & K.L.Maheswari – Sultan Chand & Sons, New Delhi

Course Outcomes:

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the concept and scope of Business Economics.	1,3	Understanding
CO-2	Apply the various methods of measuring elasticity of demand	1,2	Applying
CO-3	Distinguish between short run and long run cost curves.	1,2,5	Analyzing
CO-4	Assess the operations of markets under various competitive conditions	1,5	Evaluating
CO-5	Construct break – even analysis	1,2,5	Creating

Relationship Matrix

Semester	Course Code		Title of the Course					Hours	Credits	
I	21UAEC11		BUSINESS ECONOMICS					90	4	
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓	✓	✓		✓		
CO-2	✓	✓	✓	✓		✓	✓			
CO-3	✓	✓	✓	✓		✓	✓			✓
CO-4	✓	✓	✓	✓		✓				✓
CO-5	✓	✓	✓	✓		✓	✓			✓
	Number of matches (✓) = 32 Relationship = Medium									

SEMESTER – I

Course Title	VALUE EDUCATION-1
Total Hrs.	30
Hrs./Week	2
Course Code	21USVE1A
Course Type	AECC-I
Credits	2
Marks	100

General Objective: To make students inculcate moral values, leading to faith and righteous action in their life.

Unit – I:Islam – Meaning – Importance – A complete Religion – The religion accepted by God – Five Pillars of Islam – Kalima – Prayers – Fasting – Zakat – Haj.

Iman – Monotheism – Angels – Books – Prophets – Dooms Day – Life after death – Heaven and Hell.

Unit – II:Quran – The Book of Allah – Wahi – Revelation to Prophet Muhammad(sal) – Compilation – Preservance – Structure – Content – Purpose – Source of Islamic Law– SuraFathiha, Kafirun, Iqlas, Falakh and Nas.

Unit – III:Hadith – Siha Sitha – Buhari – Muslim – Tirmithi – Abu Dawood – Nasai – Ibn Maja – Collection of Hadith – Meaning of 40 Hadith.

Unit – IV:Life History of Prophet Muhammad (sal) – AiamulJahiliya – Prophet’s Childhood and Marriage – Prophethood – Life at Mecca – Life at Medinah – Farewell Address – Seal of Prophethood.

Unit – V: Good character – Etiquettes – Halal and Haram – Duties towards Allah – Duties towards fellow beings – Masnoon Duas.

Textbooks:

Publication of Sadakathullah Appa College

Reference Books:

1. V.A. Moahmed Ashrof – Islamic Dimensions – Reflection and Review on Quranic Themes.
2. The Presidency of Islamic Researchers – Revised & Edited – The Holy Quran.
3. M. Manzoor Nomani – Islamic Faith & Practice.
4. Ali Nadawi, Abul Hasan – Muhammad Rasulullah., Muassasathus Sahafawa Nashr publication Lucknow, India, 1999.
5. K. Ali – A Study of Islamic History.
6. Abdul Rahuman Abdulla
h – Islamic Dress code for Women.
7. Dr. Munir Ahamed Mughal – Code For Believers.
8. Abdul Malik Mujahid – Gems and Jewels.

SEMESTER – I

Course Title	VALUE EDUCATION-II
Total Hrs.	30
Hrs./Week	2
Course Code	21USVE1B
Course Type	AECC-I
Credits	2
Marks	100

UNIT I

Individual Morality – Objective of Moral life – Living in accordance with the code of Morality – the goodness of Morality – Morality and *Thirukural*- The need for faith.

UNIT II

Adherence to higher code of Morality – Fear of God – Good Moral Values – Duty to Parents – Teacher, respecting elders – Moral Etiquettes – Right-minded Principle – High Principles for Proper conduct.

UNIT III

Inculcating good attitudes – Open mindedness – Morale – analysing the pros and cons of good and bad – Service to others – Mind Power, tolerance, respecting others, showing love to others, patience – tranquility – Modesty, kindness and forgiveness.

UNIT IV

Quotations and moral Stories expressing Good characters of Great personalities – Life History of Great people: Mahatma Gandhi, Abraham Lincoln, Dr. A.P.J. Abdul Kalam.

UNIT V

Truth, the importance of uprightness, integrity, friendship – Health awareness on Alcohol and drug abuse – inculcating reading habit – reading good books – Hygiene – Dowry – Corruption.

TEXTBOOKS:

Publication of Sadakathullah Appa College.

SEMESTER – II

Course Title	சமயத்தமிழ் Religious Tamil or Tamil and Religion
Total Hrs.	90
Hrs./Week	6
Course Code	21ULTA21
Course Type	Part – I - Tamil
Credits	3
Marks	100

General Objective: To expose students to the tenets of all the religions.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand religions and their objectives by means of the literary texts prescribed.
CO-2	Classify the tenets, concepts and rituals of various religions.
CO-3	Choose to know about the concept of virtues necessary for society through literature of ethics.
CO-4	Devise strategies to get through competitive exams.
CO-5	Consider focussing on their skill development by gaining confidence.

அலகு – 1**சைவம்**

1. அ. திருஞானசம்பந்தர்
 - தோடுடைய செவியன்...
 - என்ன புண்ணியம் செய்தனை (2.106.1)
 - ஊனத் திருள்நீங் கிட ... (1.38.3)
- ஆ. திருநாவுக்கரசர்
 - மாசில் வீணையும்
 - குனித்த புருவமும் கொவ்வைச் ...
 - புழுவாய்ப் பிறக்கினும்
- இ. சுந்தரமூர்த்தி நாயனார்
 - பித்தா பிறைகுடி
 - பொன்னார் மேனியனே ...
2. மாணிக்கவாசகர்-திருவாசகம்
 - வானாகி மண்ணாகி
 - முன்னைப் பழம்பொருட்கும்
3. திருமூலர்-திருமந்திரம்
 - உள்ளம் பெருங்கோயில்

வைணவம்

4. அ. பொய்கையாழ்வார் - பாலன் தனதுருவாய் ஏழுலகுண்டு
ஆ) பூதத்தாழ்வார் - சென்ற திலங்கைமேல்
இ) பேயாழ்வார் - அடைந்த தரவணைமேல் ஐவர்க்காய்...
ஈ) நம்மாழ்வார் - உண்ணும் சோறு...
உ) மதுரகவியாழ்வார் - கண்ணி நுண்சிறுத்...
5. ஆண்டாள்-திருப்பாவை - மார்கழித் திங்கள்...

சமணம்

6. யசோதர காவியம் (கடவுள் வாழ்த்து) - நல்லார் வணங்கப் படுவான்..
நீலகேசி (கடவுள் வாழ்த்து)

பௌத்தம்

7. மணிமேகலை (பாத்திரம் பெற்ற காதை) - மாரனை வெல்லும் வீரநின் (59-72)

கிறித்தவம்

8. இரட்சணிய யாத்திரிகம் (கடவுள் வாழ்த்து) - 1. மூல காரண முதற்பொருள் ...
- 2. ஆதி மெய்த்திரு...
- 3. வானமும், பூமியும்...

இஸ்லாம்

9. உமறுப்புலவர் - அல்லாஹ்
10. சதாவதானி செய்குதம்பிப் பாவலர் - மாண்டசவம் ஒன்றெடுத்து...
(நபிகள் நாயக மான்மிய மஞ்சரி) - ஒன்று தெய்வம் ஒன்று மதம்....

இரகுமான் கண்ணி

11. குணங்குடி மஸ்தான் சாகிபு 1) ஈறும் முதலுமற்றே இயங்குகின்ற முச்சுடராய்க்
காணிக்கை வைத்தேனென் கண்ணே றகுமானே-2
2) ஏகப் பெருவெளியில் இருட்கடலிற் கம்பமற்ற
காகமது வானேன் கண்ணே றகுமானே - 7
3) வேட்டை பெரிதென்றே வெறிநாயைக் கைப்பிடித்து
காட்டிற் புகலாமோ கண்ணே றகுமானே - 22
4) இன்றுள்ளோர் நாளைக் கிருப்பதுபொய்
யென்பதையான் கண்டுகொண்டேன் ஐயாவென்
கண்ணே றகுமானே - 37
5) எட்டிப் பிடிக்கும் இதமறிந்தா லுன்பதத்தைக்
கட்டிப் பிடித்திடுவேன் கண்ணே றகுமானே - 49
12. ஞானமாமேதை தக்கலை பீர்முகம்மது அப்பா - அலைகடலும் அம்புலியும்....
- பொல்லாக்குபிர்களும் வருங்....

13. இறையருட்கவிமணி பேராசிரியர்

கா.அப்துல்கபூர்

- அலகிலா அருளும் அளிவிலா..

நீதி இலக்கியம்

14. திருக்குறள்

- உழவு (1031-1040)

15. நாலடியார்

- கல்வி கரையில் கற்பவர் நாள்சில... 135

16. நான்மணிக்கடிகை

- நாற்றம் உரைக்கும் மலர்.... 45

அலகு – 2

புதினம்

வாடிவாசல் - சி.சு. செல்லப்பா, காலச்சுவடு, நாகர்கோவில்

அலகு – 3

உரைநடை

(போட்டித் தேர்வுகளுக்குக் கட்டுரை எழுதும் பயிற்சி)

1. நபிகள் நாயகம் (ஸல்) அன்பின் தாயகம்
2. சதக்கத்துல்லாஹ் அப்பா அவர்களின் வாழ்வும் பணியும்
3. பண்பெனப்படுவது பாடறிந்து ஒழுகுதல்
4. நம்பிக்கையோடிருப்போம்
5. தமிழின் தொன்மையும் சிறப்பும்
6. தடம் பதித்த தமிழ் நாவலாசிரியர்கள்

அலகு – 4

இலக்கிய வரலாறு

(போட்டித் தேர்வுத் தயாரிப்பு)

1. சைவம், வைணவம், கிறித்தவம், இசுலாம், வளர்த்த தமிழ்
2. புகழ்பெற்ற தமிழ் நூல்கள், நூலாசிரியர்கள்
3. சாகித்ய அகாதெமி விருது பெற்ற படைப்புகள்

அலகு – 5

தமிழ்நாடு அரசுப் பணியாளர் தேர்வாணையம் நடத்தும் போட்டித் தேர்வுக்குரிய

பொதுத்தமிழ் இலக்கணப் பகுதி ஓர் அறிமுகம்

1. வேர்ச்சொல்லைக் கண்டறிதல்
2. பெயரெச்சம், வினையெச்சம், முற்றெச்சம் பற்றி அறிதல்
3. வினைமுற்று, ஏவல் வினைமுற்று அறிதல்

4. வியங்கோள் வினைமுற்று, வினையாலணையும் பெயர்
5. வினைத்தொகை, பண்புத்தொகை அறிதல்
6. உவமைத்தொகை, உம்மைத் தொகை அறிதல்
7. வேற்றுமைத் தொகையைக் கண்டறிதல்
8. அன்மொழித் தொகையைக் கண்டறிதல்
9. இரட்டைக்கிளவி, அடுக்குத்தொடர் அறிதல்

பாடநூல்:

சமயத்தமிழ், சதக்கத்துல்லாஹ் அப்பா கல்லூரித் தமிழ்த்துறை வெளியீடு,

பார்வை நூல்

சமயம் வளர்த்த தமிழ், வேங்கடசாமி நாட்டார், பாவைப் பதிப்பகம், சென்னை

Course Outcomes:

CO	Upon completion of this course, students will be able to	PSOs Addressed	Cognitive Level
CO-1	Understand the doctrines, divine thoughts and virtues of the various religions.	1,3,4,5	Understanding
CO-2	Develop impeccable spoken and written language ability.	1,4,5	Applying
CO-3	Choose to improve their confidence and the nuances of governance by reading the history of great personalities.	1,4	Applying
CO-4	Explain the ancient Tamil people's life history.	3,4,5	Analyzing
CO-5	Summarize great literary works and to get substance from them to attract employment opportunities.	1,2	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credit			
II	21ULTA21	சமயத்தமிழ்				90	3			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓		✓		✓	✓	✓
CO-2	✓	✓	✓			✓			✓	✓
CO-3	✓	✓	✓	✓	✓	✓			✓	
CO-4	✓	✓	✓					✓	✓	✓
CO-5	✓	✓				✓	✓			
	Number of matches (✓) = 31 Relationship = Medium									

SEMESTER – II

Course Title	BASIC GRAMMAR AND TRANSLATION-II
Total Hrs.	90
Hrs./Week	6
Sub. Code	21ULAR21
Course Type	Part – I - Arabic
Credits	3
Marks	100

General Objective: To make the students develop the intermediate Arabic Grammar and Translation skills.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the parts of speech of Arabic to comprehend text books in terms of the sentences given.
CO-2	Differentiate the conjugations of verbs in Arabic.
CO-3	Explain the various predicates in Arabic sentences.
CO-4	Illustrate the morphology in Arabic grammar.
CO-5	Analyze nominal sentences in Arabic.

Unit I: Arabic for Beginners

Lesson-14 Prepositions, The village (Page No. 76& 77)

Lesson-15 Verbal sentence – The past tense (Page No. 82 to 87)

Lesson-16 The Imperfect tense- The River Nile (Page No. 93 to 97)

Lesson-17 The Imperative and Negative command (Page No. 102 to 104)

Unit II: Al -Qirat –Al-Wazhiha Part –I

Lesson 15-21

Unit III: Arabic for Beginners

Lesson-20 The verbs of Incomplete predicate (Page No. 126 to 130)

Lesson-21 Inna and its categories, the banks (Page No. 136,137)

Lesson-22 the Numerals, Days and months (Page No. 144 to 148)

Lesson-24 اسم التفضيل (Page No. 151)

Unit IV: Al -Qirat –Al-Wazhiha Part –I

Lesson 22-28

Unit V: Al -Qirat –Al-Wazhiha Part –I

Lesson 29-35

Text and Reference books

1) Arabic for Beginners (selected topics only)

By Dr. Syed Ali (Former HOD of Arabic, The New College, Chennai.

(UBS Publishers & Distributors Ltd) 5, Ansari Road, New Delhi -110 002.

2) Al -Qirat –Al-Wazhiha Part –I, From Lesson 15 to 35 only.

by Waheed Az-zaman Al-Keeranavi.

Available at: Al-Manar Book Depot, Mannarpuram, Trichy-20.

Course Outcomes

CO	Upon completion of the course, the students will be able to	PSOs Addressed	Cognitive Level
CO-1	Understand the intermediate Arabic grammar.	1,2,3	Understanding
CO-2	Apply the functions of verbs such as the past tense, the imperfect tense etc. in sentences.	1,2,4	Applying
CO-3	Produce sentences in Arabic with the grammar rules.	1,4,5	Applying
CO-4	Categorize the different particles in Arabic.	1,2,3	Analyzing
CO-5	Find errors in Arabic sentences with the rules of grammar and translate Arabic texts.	1,4,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
II	21ULAR 21	BASIC GRAMMAR AND TRANSLATION-II					90	3		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓	✓	✓	✓	✓		
CO-2	✓	✓	✓	✓		✓	✓		✓	
CO-3	✓	✓	✓			✓			✓	✓
CO-4	✓		✓	✓	✓	✓	✓	✓		
CO-5		✓			✓	✓			✓	✓
	Number of matches = 33 Relationship = Medium									

SEMESTER – II

Course Title	COMMUNICATIVE ENGLISH - II
Total Hrs.	90
Hrs./Week	6
Course Code	21ULEN21
Course Type	Part – II - English
Credits	3
Marks	100

General Objective:

To teach students the four skills viz. Listening, Speaking, Reading, and Writing and to impart language skills through basic grammatical categories.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the importance of real-life situations, as responding to complaints and to use language effectively.
CO-2	Generalize the nuances and methods of giving short speeches, proposing welcome address and vote of thanks and the like.
CO-3	Associate themselves with learning to give short presentations, formal presentations and writing e-mails.
CO-4	Apply their knowledge in writing sentences with grammatical order, writing brochure and understanding texts in context.
CO-5	Develop their knowledge and skills to use clauses and collocations appropriately in spoken and written contexts.

Unit – I

Listening and Speaking

- Listening and Responding to Complaints (formal situation)
- Listening to Problems and Offering Solutions (informal)

Reading and Writing

- Reading Aloud (brief motivational anecdotes)
- Writing a Paragraph on a Proverbial Expression / Motivational Idea

Word Power / Vocabulary

- Synonyms and Antonyms

Grammar in Context

- Adverbs
- Prepositions

Unit – II

Listening and Speaking

a. Listening to Famous Speeches and Poems

b. Making Short Speeches – Formal:

Welcome Speech and Vote of Thanks.

Informal Occasions – Farewell Party, Graduation Speech

Reading and Writing

a. Writing Opinion Pieces (could be on travel, food, film / book reviews or on any contemporary topic)

b. Reading Poetry

i. Reading Aloud: (Intonation and Voice Modulation)

ii. Identifying and using figures of speech-simile, metaphor, personification etc.

Word Power

a. Idioms and Phrases

Grammar in Context

Conjunctions and interjections

Unit – III

Listening and Speaking

a. Listening to Ted Talks

b. Making Short Presentations – Formal Presentation with PPT,

Analytical Presentation of Graphs and Reports of Multiple Kinds

c. Interactions during and after the Presentations

Reading and Writing

a. Writing Emails of Complaint

b. Reading Aloud Famous Speeches

Word Power

- a. One word Substitution

Grammar in Context:

- Sentence Patterns

Unit – IV

Listening and Speaking

- a. Participating in a Meeting: face to face and online
- b. Listening with Courtesy and adding ideas and giving opinions during the meeting and making concluding remarks

Reading and Writing

- a. Reading Visual Texts - Advertisements
- b. Writing a Brochure

Word Power

- a. Denotation and Connotation

Grammar in Context:

- Sentence Types

Unit - V

Listening and Speaking

- a. Informal Interview for Feature Writing
- b. Listening and Responding to Questions at a Formal Interview

Reading and Writing

- a. Writing Letters of Application
- b. Reader's Theatre (Script Reading)
- c. Dramatizing Everyday Situations / Social issues through Skits. (writing scripts and performing)

Word Power

- a. Collocation

Grammar in Context:

- Working with Clause

Textbook:

COMMUNICATIVE ENGLISH-II. Tamil Nadu State Council for Higher Education (TANSCH).2020.

References:

1. Radhakrishna Pillai.G,ed.Written English for You.Chennai: Emerald Publishers,1990 (rpt2008).
2. Nihamathullah.A.et al. A Course in Spoken English, Tirunelveli: MSU,2005. (rpt 2010).

Course Outcomes

CO No.	Upon completion of this course, students will be able to:	PLO Addressed	Cognitive Level
CO-1	Distinguish the various real life situations to use language accordingly.	1,2	Understanding
CO-2	Experiment giving short speeches, welcome address, vote of thanks in programmes and functions organised.	1,2,3	Applying
CO-3	Write e-mails and give short presentations, formal presentations using the English language.	1,2,3,4	Applying
CO-4	Order sentences with its basic units and to prepare brochures etc.	1,2,3,4	Analyzing
CO-5	Find errors in the correct use of collocations and clauses in everyday spoken and written communication.	1,2,3,4,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
II	21ULEN21	COMMUNICATIVE ENGLISH - II					90	3		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓				✓	✓			
CO-2	✓	✓	✓			✓	✓	✓		
CO-3	✓	✓	✓	✓		✓		✓	✓	
CO-4	✓	✓	✓	✓		✓		✓	✓	
CO-5	✓	✓	✓	✓	✓	✓		✓	✓	✓
	Number of matches (✓) = ...36.... Relationship = High									

SEMESTER – II

Course Title	FINANCIAL ACCOUNTING
Total Hrs.	75
Hrs./Week	5
Course Code	21UCCO21
Course Type	DSC-III
Credits	4
Marks	100

General Objective:

To impart knowledge to prepare various accounts and accustom students with practices of accounting from traders.

Course Objectives:

CO	The learners will be able to:
CO-1	Identify the preparation of accounts of non-trading concern.
CO-2	Understand preparing the joint venture account.
CO-3	Choose to prepare single entry accounts.
CO-4	Analyze the modality involved in depreciation methods.
CO-5	Evaluate accounts on insurance claim and its related ones.

UNIT I

Accounts of non-trading concerns - Receipts and Payments account - Income and Expenditure account - differences between the two - preparation of the Balance Sheet - Capital and Revenue receipts- Capital expenditure - Revenue expenditure - Deferred revenue expenditure.

UNIT II

Accounting for consignment (Theory only) - Accounting for Joint venture - differences between consignment and joint venture - maintenance of separate books - Recording in Existing Books.

UNIT III

Self-balancing system - meaning - journal entries in general-ledger, sales and purchases ledger-transfer from one ledger to another- Accounts from incomplete records - differences between Single entry and Double entry - defects of single entry - Statement of affairs method and conversion method.

UNIT IV

Depreciation – meaning, definition - need - causes - methods of providing depreciation - Straight line method - Diminishing balance method- Sinking Fund method-Annuity method.

UNIT V

Insurance Claim - loss of stock -loss of profit or Consequential loss - Claim under Average clause (Simple Problems)

(Theory 40% and problems 60%)

TEXTBOOKS:

1. Advanced Accountancy -R.L.Gupta and M.Radhaswamy-Sulthan and Sons
2. Advanced Accountancy - M.A.Arulanandam and K.S.Raman - Himalaya Publishing House

REFERENCE BOOKS:

1. Advanced Accountancy - S.P.Jain and K.L.Narang- Kalyani Publishers
2. Introduction to Accountancy-T.S.Grewal-S.Chandand Company
3. Advanced Accountancy - Dr.S.N.Maheswari Vikas Publishing House
4. Advanced Accountancy - M.C. Shukla & T.C. Grewal - S. Chand and Company

Course Outcomes:

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Classify the concepts of Receipts, Payments, Income and Expenditure Accounts for Non-trading concerns.	1	Understanding
CO-2	Discuss the procedures involved in preparing accounts for Joint Ventures.	2	Understanding
CO-3	Choose to compare the Single-entry accounts to Double entry system of accounting.	1	Applying
CO-4	Estimate about depreciation and its methods of computing.	2	Analysing
CO-5	Distinguish insurance claim from that of other claims.	4	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
II	21UCCO21	FINANCIAL ACCOUNTING					75	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓			✓	✓		✓		✓
CO-2	✓		✓		✓	✓	✓	✓	✓	
CO-3	✓	✓	✓	✓		✓		✓		✓
CO-4	✓		✓		✓	✓	✓		✓	✓
CO-5	✓	✓		✓	✓	✓		✓	✓	
	Number of matches (✓) = 34 Relationship = High									

Semester – II

Course Title	PRINCIPLES OF MARKETING
Total Hrs.	75
Hrs./Week	5
Course Code	21UCCO22
Course Type	DSC-IV
Credits	4
Marks	100

General Objective:

To enable the students learn the principles of marketing and make them practically skilled.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the concepts of marketing and features of modern marketing.
CO-2	Differentiate the functions of marketing and marketing mix.
CO-3	Explain the primary factors in pricing and to discover the channels of distribution.
CO-4	Discover the methods of pricing and channels of distribution.
CO-5	Illustrate the latest trends in marketing.

Unit I

Definition - Market and Marketing- Evolution of Marketing – Importance - Features of Modern Marketing - Marketing: A Science or an Art.

Unit II

Functions of Marketing - Functions of Exchange - Functions of Physical supply and Facilitating functions - Concept of Marketing Mix.

Unit III

Product - Meaning and Definition - Product Planning and Development – Features – Classification - Product Life Cycle – Branding - Packaging.

Unit IV

Pricing – Meaning – Objectives - factors affecting pricing - Types. Physical Distribution – Channels – Types – Functions - Selection of Channel.

Unit V

Promotion - Advertising – Merits – Demerits - Sales Promotion – Techniques - Personal Selling - Merits and Demerits - Recent Marketing Techniques.

TEXTBOOK:

R.S.N. Pillai & Bagawathi- Marketing- S. Chand & Co., Delhi

REFERENCE BOOKS:

1. Marketing - Rajan Nair

2. Philip Kotler- Marketing Management Practice- Hall of India Private Limited- New Delhi
3. William J. Stanton Et al.- Fundamentals of Marketing McGraw- Hill International Editions.
4. Marketing- Zikmund, Thomson Learning
5. Marketing- Limb Hair Mac Daniel- Thomson Asia.

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Associate themselves with the concepts of marketing and the features of modern marketing.	2,3	Understanding
CO-2	Apply the functions of marketing and marketing mix as trained professionals.	2,3	Applying
CO-3	Determine the primary factors in pricing and the channels of distribution.	1,2,3	Applying
CO-4	Appraise pricing strategies to enhance marketing of products and services.	2,3	Analysing
CO-5	Predict the trends in marketing and preparing themselves for the changes.	2,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
II	21UCCO22	PRINCIPLES OF MARKETING					75	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO-2	✓	✓	✓	✓		✓	✓	✓		✓
CO-3	✓		✓	✓	✓	✓	✓	✓	✓	
CO-4	✓			✓	✓	✓	✓	✓		✓
CO-5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Number of matches (✓) = 33 Relationship = High									

SEMESTER - II	
Course Title	INDIAN ECONOMIC DEVELOPMENT
Total Hrs.	90
Hrs./Week	6
Course Code	21UAEC21
Course Type	Allied – I/2
Credits	4
Marks	100

Objectives:

To gives an idea to the students to make our country to the developed stage.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand of the features of Indian Economy, Planning and New Economic Reforms.
CO-2	Discover with important areas like Population, Poverty, Unemployment and Inequality of Income.
CO-3	Classify the concept of Agricultural productivity and marketing.
CO-4	Evaluate the various types of Industries and its policies.
CO-5	Develop a clear idea about Infrastructure and External Environment of India.

UNIT I: Introduction:

Features of Indian Economy – Economic Development Vs Economic Growth - Factors Determining Economic Development – Planning – Types – Objectives – Achievements and Failures of Recent Plan – Impact of Twelfth Plan - New economic Reforms in India (Liberalization, Privatization and Globalization) Features – Arguments for and against – NITI Aayog objectives – Functions.

UNIT II: Demographic Profile (Population, Poverty, Unemployment):

Population: – Population Growth – Causes – Effects – Remedial Measures - Population Policy – Features; Poverty: Meaning – Poverty line – causes – Antipoverty Measures; Unemployment: Meaning – Types – Causes – Remedial measures – Inequality of Incomes: Meaning – causes – Effects.

UNIT III: Agriculture:

Agricultural productivity – Concept – Difference between Agricultural Production and Productivity – Causes of Low Productivity, Green Revolution: Features – Consequences, Agricultural Finance: Needs – Sources, Agricultural Marketing: Concept – Objectives – Significance – Problems.

UNIT IV: Industries:

Role of Industries in Economic Development – Large Scale Industries (Cotton and Textile, Sugar, Iron & Steel) – Importance – Problems – Small Scale industries – Importance – Problems; New Industrial Policy 1991 and in the Twelfth Plan

UNIT V: Infrastructure and External Environment of India:

Transport Services – Recent Development in Railways – Roadways – Waterways
 – Airways – Foreign Direct Investment - Concept; IMF and IBRD – Objectives
 and Functions – Benefits to India; WTO and India.

TEXTBOOK:

S. Sankaran, Business Economics, Margham Publications, Chennai

REFERENCE BOOKS:

1. RuddarDutt & KPM Sundaram, Indian Economy, S. Chand & Company Ltd, New Delhi.
2. C. Dhingra, Indian Economic Development, Sultan Chand & Sons, New Delhi

Course outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Interpret the various measures of Economic Reforms.	1, 5	Understanding
CO-2	Explain the causes, effects and control measures on population, poverty and unemployment.	1,3	Applying
CO-3	Distinguish between Agricultural production and productivity.	1, 2, 3	Analyzing
CO-4	Assess the Industry wise Development, Problems and Policies.	1,3,5	Evaluating
CO-5	Create inter linkages between Infrastructure and Economic Development.	1, 3,4,5	Creating

Relationship Matrix

Semester	Course Code		Title of the Course					Hours	Credits	
II	21UAEC21		INDIAN ECONOMIC DEVELOPMENT					90	4	
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓		✓				✓
CO-2	✓	✓	✓	✓	✓	✓		✓		
CO-3	✓	✓	✓	✓	✓	✓	✓	✓		
CO-4	✓	✓	✓	✓	✓	✓		✓		✓
CO-5	✓	✓	✓	✓	✓	✓		✓	✓	✓
	Number of matches (✓) = 38 Relationship = High									

SEMESTER – II

Course Title	ENVIRONMENTAL SCIENCE
Total Hrs.	30
Hrs./Week	2
Course Code	21UEVS21
Course Type	AECC-II
Credits	2
Marks	100

UNIT - I: Nature of Environmental Studies

Goals, Objectives and guiding principles of environmental studies.
Towards sustainable development - Environmental segments-
Atmosphere, Hydrosphere, Lithosphere, Biosphere – definition. Pollution
episodes -- Hiroshima – Nagasaki, - Bhopal gas Tragedy, Fukushima.
Stone leprosy in Taj Mahal, Minamata disease.

UNIT - II: Natural Resources

Renewable and Non-Renewable resources - classification.

- Forest resources: Use and over - exploitation, Afforestation and deforestation.
- Water resources: Use and over - utilization and conservation of surface and ground water – Rain harvesting.
- Marine Resources: Fisheries and Coral reefs.
- Mineral resources: Use and exploitation - environmental impacts of extracting and using mineral resources.
- Food resources: Effects of modern agriculture fertilizers - pesticide problem.
- Energy resources: Growing energy needs - use of alternate energy source - Solar cells & wind mills.
- Land resources: Land degradation

UNIT - III: Ecosystem

- Concept of Eco-systems - Tropic level, food chains, food web and Ecological pyramids, Living conditions on other planets (Brief account). Types, structure & Functions, prevention and control of pollution of the following:

- a) Aquatic ecosystem
- b) Terrestrial ecosystem – Grassland, Forest and Desert ecosystem

UNIT - IV: Biodiversity & Its Conservation

Introduction - Definition: ecosystem diversity, species diversity and Genetic diversity. Hot spots of biodiversity - Western Ghats, Eastern Himalayas and Gulf of Mannar. Threats to biodiversity - Habitat Loss, Poaching of wildlife and Man - wildlife conflicts. Nature reserves. Conservation of biodiversity: In-situ and Ex-situ, Environmental movements – Green peace and Chipco movement. Biodiversity law.

UNIT - V: Environmental protection, Policies and practices

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.

Prevention, Control of Pollution and Environmental Laws:

- Water, Air and Noise (prevention & Control of Pollution) Act.
- Environmental Protection Act.
- Wildlife production Act, Forest Conservation Act, International agreements, Monstreal and Kyoto protocols and conservation on biological Diversity. The Chemical Weapons Convention (CWC)
- Role of Central & State Pollution Control Boards.

Field work : 5 marks

Visit to an area to document environmental assets: river/ forest / fauna.

or

Visit to a local polluted site-urban/rural/Industrial / Agricultural

or

Study of common plants, insects, birds and basic principles of identification

REFERENCE BOOKS:

1. Basic of Environmental Science. Vijayalakhmi, Murugesan and Sukumaran – Manonmaniam Sundaranar University publications.
2. Environmental Studies. John de Brito, Victor, Narayanan and Patric Raja - published by St. Xavier's College, Palayamkottai, 2008.
3. Environmental Science and Biotechnology. A.G. Murugesan and C. Raja Kumar - MJP Publishers.
4. Fundamental of Environmental pollution - Krishnan Kannan - Chand & Company Ltd., New Delhi, 1997.
5. Environmental Studies. S. Muthiah, Ramalakshmi publications, Tirunelveli.
6. EnRole of central and state pollution control boards. Environmental Studies. V.M. Selvaraj, Bavani Publications, Tirunelveli.

SEMESTER – III

Course Title	ADVANCED ACCOUNTING
Total Hrs.	75
Hrs./Week	5
Course Code	21UCCO31
Course Type	DSC-V
Credits	4
Marks	75

General Objective:

To impart knowledge on accounting procedures and enable the students to prepare different kinds of accounting statements.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the procedures of accounting besides knowing branch and departmental organisation.
CO-2	Classify hire purchase and instalment purchase system.
CO-3	Develop their knowledge about the techniques of royalty and its accounting procedures.
CO-4	Analyse the admission, retirement and death of a partner in line with advanced accounting.
CO-5	Appraise the dissolution of a firm and insolvency of partners.

UNIT I

Branch accounting - Debtor's system - Stock and debtors system – Cost and Invoice price method - Departmental accounts - Allocation of common expenses - Departmental transfer at invoice price.

UNIT II

Hire purchase and Installment system - calculation of interest - calculation of cash price - default and repossession - difference between hire purchase and installment.

UNIT III

Royalties account - meaning - minimum rent - short working - types of recoupments - strikes - Accounting Entries.

UNIT IV

Partnership accounts - Admission of a partner - calculation of new profit-sharing ratio - adjustments and undistributed profits, losses and reserves - Treatment of Goodwill as per AS 10- Revaluation of Assets and Liabilities - Retirement of a Partner.

UNIT V

Death of a Partner - Settlement of amount due to the legal representative of deceased partner - Dissolution of a Partnership firm – modes of Dissolution of a firm –Accounting treatments - Realization account.

(Theory 40% and problems 60%)

TEXTBOOKS:

1. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Sulthan and Sons
2. Advanced Accountancy - M.A. Arulanandam and K.S. Raman - Himalaya Publishing House

REFERENCE BOOKS:

1. Accountancy - S.P. Jain and K.L. Narang - Kalyani Publishers
2. Introduction to Accountancy - T.S. Grewal -S. Chand and Company
3. Advanced Accountancy - Dr. S.N. Maheswari- Vikas Publishing House
4. Advanced Accountancy - M.C. Shukla& T.C. Grewal -S. Chand and Company

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Explain and give examples about the branch and departmental accounting.	1	Understanding
CO-2	Choose the Hire purchase and Instalment System considering the possibilities to adapt.	2	Applying
CO-3	Develop and expand their knowledge and exposure towards the Royalty Accounts.	3	Applying
CO-4	Estimate the admission and retirement of a partner in partnership accounts.	3	Analysing
CO-5	Assess the accounting procedure of the death of a partner and dissolution of a firm besides being able to prepare realisation account.	5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
III	21UCCO31	ADVANCED ACCOUNTING					75	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓		✓		✓			✓	✓
CO-2	✓	✓	✓		✓	✓	✓		✓	
CO-3	✓		✓	✓		✓		✓		✓
CO-4	✓		✓	✓	✓	✓	✓	✓		✓
CO-5	✓	✓			✓	✓	✓	✓		✓
	Number of matches (✓) = 34 Relationship = High									

SEMESTER – III

Course Title	ENTREPRENEURIAL DEVELOPMENT
Total Hrs.	60
Hrs./Week	4
Course Code	21UCCO32
Course Type	DSC-VI
Credits	4
Marks	100

General Objective:

To recognize the role of an entrepreneur and to identify the concerns to assist and guide the entrepreneurs.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the concepts of entrepreneurship and to learn the professional behavior of entrepreneurship.
CO-2	Apply their knowledge and ideas into an entrepreneurial firm.
CO-3	Develop the required knowledge to plan entrepreneurial activities.
CO-4	Experiment in preparing the project report and to generate funds.
CO-5	Evaluate the development of rural Entrepreneurship problems faced by women entrepreneurs.

UNIT I: Concept of Entrepreneurship

Entrepreneurship – Meaning – Definition - Characteristics – Need – Functions of Entrepreneur – Types of Entrepreneurs – Factors affecting Entrepreneurship Growth–Challenges to Entrepreneurship – Ethics and Entrepreneurship-motivational factors.

UNIT II: Innovation, Creativity and social Entrepreneurship

Centre for Innovation – Types and Sources of Innovation -creativity and innovation in startups - Role of stimulating creativity-Incubation and Entrepreneurship. Social responsibility in Entrepreneurship-Entrepreneurial Development Program.

UNIT III: Business plan

Business Plan -Process of Preparing A Business Plan - Project Report-Essential of A Project Report - Format Of A Project Report (Sample Project Report)

UNIT IV: Financing the Entrepreneurial Business

Start up and Entrepreneurial council in India-Appraisal of loan -Role of commercial banks in financing business-Government policy in small scale business-taxation benefits to small scale industries.

UNIT V: Women Entrepreneurship

Concept of women entrepreneurship -Functions and problems of women Entrepreneurs – Rural entrepreneurship – Need – Problems – Development of Rural Entrepreneurship

TEXTBOOKS:

1. Entrepreneurship, Excel books, 2nd Edition, 2009-Madhurimalall and shikhasahai.
2. Entrepreneurial Development – S.S. Khanka – S. Chand & Co

REFERENCE BOOKS:

1. Entrepreneurship Development – P. Saravanavel – Himalaya Publishing House.
2. Entrepreneurship – Donald. F. Kuratko- Thomas Learning- Sixth Edition.
3. Small Scale Industries and Entrepreneurship – Vansanth Desai – Himalaya Publishing House.
4. Entrepreneurship Development – N.P. Srinivasan – Sultan Chand & Sons.
5. Entrepreneurship – Robert DE Hisrich – Tata McGraw Hill Companies.

Course Outcomes:

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Explain the concepts of entrepreneurship in an elaborate way.	1,3	Understanding
CO-2	Administer their ideas into an entrepreneurial firm.	5	Applying
CO-3	Employ the plans of entrepreneurial activities.	2	Applying
CO-4	Differentiate funds generated from project reports from that of other business activities.	4	Analyzing
CO-5	Compare the development of rural entrepreneurship and problems faced by women entrepreneurs as against the other ones of business activities.	1,3	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course							Hours	Credits
III	21UCCO32	ENTREPRENEURIALDEVELOPMENT							60	4
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓		✓	✓	✓	✓		✓	
CO-2	✓	✓	✓			✓	✓	✓	✓	✓
CO-3	✓		✓	✓		✓	✓			
CO-4	✓	✓	✓	✓		✓		✓	✓	
CO-5	✓	✓			✓	✓		✓		
	Number of matches (✓) =27 Relationship = Medium									

SEMESTER – III

Course Title	MODERN BANKING
Total Hrs.	60
Hrs./Week	4
Course Code	21UCCO33
Course Type	DSC-VII
Credits	4
Marks	100

General Objective:

To enable the students learn the basic principles of modern banking.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the nature of present-day banking in India.
CO-2	Explain the function of banking along with legal framework related to that.
CO-3	Apply their exposure in the operations of banking and its services.
CO-4	Evaluate the lending operation of banks and identify causes of NPA in banks.
CO-5	Justify the adaptations of the concepts related to Islamic Banking.

UNIT I

Banking – meaning and definition - Banking Regulation Act,1949- Banking Regulation Amendment Act 2017- Types of Banks-Reserve Bank of India-Functions-Various Departments of RBI - Methods of credit Control - FRDI, Standing Deposit Policy.

UNIT II

Opening and Operation of Bank account-saving-current-recurring deposit - fixed deposit - procedure for opening of account –special type of customer-minor-partnership firm-joint stock companies-clubs and association-Cheques-features-Types-Crossing - types - Material alteration - marking of a cheque -IFSC -meaning- importance-endorsement – types.

UNIT III

Paying banker - duties and liabilities - legal protection – Collecting banker - duties - core banking - ATM - Debit Card - Credit Card – TeleBanking-Internet banking-E-Cash-mobile banking- electronic transfer- SWIFT, NEFT, IMPS and RTGS.

UNIT IV

Types of Loan – Cash credit – Bank overdraft – Mortgage - Hypothecation – Pledge – Non-Performing Assets - Causes - Remedial Measures - Management of NPA

UNIT V

Islamic banking-Meaning-origin of Islamic banking-definition-objectives - features - principles - Islamic Banking Vs conventional banking-operating structure of Islamic banks-models of Islamic banking; sources and application of funds.

TEXTBOOKS:

1. Banking Theory Law and Practice-E. Gorden and Dr.K.Natarajan
2. An Introduction to Islamic banking and finance – Abdul Fathah M.Farah

REFERENCE BOOKS:

1. Theory and Practice of Banking – Reddy and Appanaiah - M/S.Himalaya Publishing House, Mumbai
2. Theory and Practice of Banking –Radha swamy and Vasudevan.
3. Banking Law and Practice-S.N.LAL
4. Banking Law and Practice-Sundaram and Varshney
5. Banking Theory Law and Practice-Dr.S.Gurusamy,Thomson Learning

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Discuss the principles of modern banking in comparison with the erstwhile banking systems.	1	Understanding
CO-2	Summarise the functions of banking in legal framework in line with Islamic banking.	1	Understanding
CO-3	Examine the operations of banking and its services.	3	Applying
CO-4	Analyse the lending operation of banks and the causes of NPA in banks.	5	Analysing
CO-5	Assess concepts pertaining to Islamic banking and its benefits to the society.	1	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
III	21UCC033	MODERN BANKING					60	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓		✓		✓	✓	✓
CO-2	✓	✓	✓	✓		✓		✓	✓	✓
CO-3	✓	✓	✓	✓		✓		✓	✓	✓
CO-4	✓	✓	✓	✓		✓		✓	✓	✓
CO-5	✓	✓	✓	✓		✓		✓	✓	✓
	Number of matches (✓) = 40 Relationship = High									

SEMESTER – III

Course Title	BUSINESS COMMUNICATION
Total Hrs.	60
Hrs./Week	4
Course Code	21UCC034
Course Type	DSC-VIII
Credits	4
Marks	100

General Objective:

To help students with the nuances of communication in business world.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the importance of communication.
CO-2	Identify the essential characteristics of writing business correspondence.
CO-3	Examine the value of business offers and acceptance of business communications.
CO-4	Practice writing to complaint, prepare Resume and to gain knowledge on report writing.
CO-5	Experiment to write letters for banking, insurance and compose mail correspondence in their business routines.

UNIT I

Introduction - Importance - Definition - Process of communication - Media for communication - Types of communication - Barriers to communication

UNIT II

Business Letter - Need - Characteristics of a good letter - Functions - Kinds - Essentials of a good business letter – Layout.

UNIT III

Letters of Offer and Quotation - Enquiry and Reply - Orders and their Execution - Credit and Status Enquiry

UNIT IV

Complaints and adjustments - Collection letters - Circular letters - Sales letters - Application for situation - Resume Writing - Report writing

UNIT V

Banking correspondence - Insurance correspondence - Agency correspondence - Communication Network - E-mail correspondence

TEXTBOOK:

Essentials of Business Communication - Rajendra Pal & S. Korlahalli - Sultan Chand & Sons - New Delhi.

REFERENCE BOOKS:

1. Effective Business Communication - AshaKaul - Prentice Hall
2. Business Communication - AshaKaul - Prentice Hall
3. Business Communication-RSN Pillai and Bagavathi

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Explain the concepts of business communication with examples.	1,3	Understanding
CO-2	Associate themselves with creativity and innovation by means of writing business communication.	5	Understanding
CO-3	Choose to execute the process of preparing a business letter and report.	2	Applying
CO-4	Appraise the role of communication with sales, insurance, enquiry and trade letters in business routines.	4	Analysing
CO-5	Decide to adapt the various forms of modern communication considering the pace of the business world.	1,3	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
III	21UCCO34	BUSINESS COMMUNICATION					60	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓		✓		✓	✓		✓	
CO-2	✓		✓	✓		✓	✓		✓	
CO-3	✓		✓		✓	✓		✓		✓
CO-4	✓	✓		✓		✓	✓	✓		✓
CO-5	✓		✓		✓	✓	✓			✓
	Number of matches (✓) = 31 Relationship = Medium									

III SEMESTER	
Course Title	BUSINESS MATHEMATICS
Total Hrs.	90
Hrs./Week	6
Course Code	21UAEC31
Course Type	Allied-II/ 1
Credits	4
Marks	100

* Common for B.Com. and B.Com.(Finance)

Objectives:

To provide basic knowledge of the applications of mathematics in Business.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the basic concepts of number system and equations
CO-2	Acquire knowledge on logarithms and arithmetic progression.
CO-3	Categorize the slope of the line, parallel line perpendicular line
CO-4	Justify the Concept of matrices.
CO-5	Adapt simple and compound interest to do business calculations

UNIT I: Number System and Equations:

Counting techniques – Natural – Whole – Rational – Irrational – Real Numbers – Algebraic Expression – Factorization – Equations – Linear equations with two or three unknowns – Solutions of Quadratic equations – Permutations – Combinations.

UNIT II: Theory of Indices:

Indices – Fractional Indices – Logarithms; Properties – laws of Logarithms – Common Logarithms – Arithmetic progression – n^{th} term – sum of n terms.

UNIT III: Analytical Geometry:

Distance between two points in a plane slope of a Straight line – equation of straight line – point of intersection of two lines – applications (1) Demand and Supply (2) Cost Output (3) Break – Even Analysis.

UNIT IV: Matrices

Basic concepts – matrix Addition – Scalar multiplication – Multiplication of Matrix – Inverses of a Matrix – solution of a system of linear equations – matrix method.

UNIT V: Commercial Arithmetics:

Percentages – Ratio and Proportions – Simple Interest – Compound Interest – Annuities – Depreciation – Discount – Banker's discount – True discount.

(Theory 40% and problems 60%)

TEXTBOOK:

Dr. M. Wilson, Business Mathematics, Woodland Publishing Company, Kulasekharam

REFERENCE BOOKS:

1. D.C.Sancheti and V.K.Kapoor, Business Mathematics, Sultan Chand & Sons, New Delhi.
2. G.K.Ranganath, A text book of Business Mathematics, Himalaya Publishing House, Delhi.

Course Outcome:

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the numerical information that forms the basis of decision making in economic applications.	1,5	Understanding
CO-2	Examine Indices, logarithms and arithmetic progression.	1,5	Applying
CO-3	Analyse the different graphical lines in the field of economics	1,2,5	Analyzing
CO-4	Asses the various equations with the help of matrix inverse method	1,5	Evaluating
CO-5	Solve problems in the areas of simple and compound interest, depreciation and discount in businesses.	1,2,5	Creating

Relationship Matrix

Semester	Course Code		Title of the Course				Hours		Credits	
III	21UAEC31		BUSINESS MATHEMATICS				90		4	
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PL O4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓		✓				✓
CO-2	✓	✓	✓	✓		✓				✓
CO-3	✓	✓	✓	✓		✓	✓			✓
CO-4	✓	✓	✓	✓		✓				✓
CO-5	✓	✓	✓	✓		✓	✓			✓
	Number of matches (✓) = 32 Relationship = Medium									

SEMESTER – III

Course Title	FUNDAMENTALS OF COMPUTING AND SECURITY
Total Hrs.	30
Hrs./Week	2
Course Code	21USFC31
Course Type	SEC-I
Credits	2
Marks	100

General Objectives:

Introduce the fundamentals of computing devices and particularly with respect to personal use of computer hardware and software, the Internet, Cyber Crime and Cyber Security.

UNIT I Fundamental of Computers

The Role of Computers in Modern Society - Block Diagram of Digital Computer - Working Principle of Computer - Hardware-Software- Types of Software - Operating system-Definition-Single user and multi-user operating system-Time sharing-multitasking-multiprogramming-Batch Processing-on-line processing-spooling.

UNIT II Microsoft Office Package

Basics of Office Automation Tools - Microsoft Word: Create Documents – Edit and Format Documents - Microsoft Excel: Create Worksheet – Edit and Filter - Microsoft PowerPoint: Create Presentation – Edit and format Presentation – Microsoft Access: Create Database and Table – Designing database.

UNIT III Networks

Components of a Communication System - Types of Networks : Local Area Network - Metropolitan Area Network - Wide Area Network - Wireless and Wired Network – Network Topologies - World Wide Web (WWW) - Client - Server Computing.

UNIT –IV Cyber Security for ICT

Information and Communication Technology: Introduction-Basics of ICT-
Ethical & Social Issues in ICT -Digital Citizenship-Elements of Digital
Citizenship- Need for Cyber Security

UNIT –V Cyber Crime & Cyber Security

Cyber Crime: Introduction--Types of Cyber Crime-Security Issues:
Threats-Attacks-Vulnerabilities - Cyber Space-Security Services - Cyber
Security: Definition, Key Concepts, Fundamentals, Cyber Challenges and
Ethics.

Textbooks:

1. Cyber Crime & Cyber Security – “Unit IV and V , Dr. S. Shajun
Nisha,PG and Research Department of Computer Science “.

Reference Book:

1. Fundamentals of Computers, by V.Rajaraman, PHI, Fifth Edition,
April 2010.
2. Microsoft Office – Complete Reference – BPB Publication
3. “Introduction to Data communication and networking” – Behrouz
Forouzan- Tata McGraw Hill 2nd Edition, 2006.

SEMESTER- III

Course Title	SWAYAM-NPTEL Online Certification Course
Total Hrs.	30
Hrs./Week	2
Course Code	21USOC32
Course Type	SEC-II
Credits	2
Marks	100

SWAYAM NPTEL ONLINE CERTIFICATION COURSES

GUIDELINES AND INSTRUCTIONS

1. National Programme on Technology Enhanced Learning (NPTEL) provides e-learning through online web and video courses in Engineering, Science and Humanities streams through its portal
<https://swayam.gov.in/ncdetails/NPTEL>.
2. Enrollment to all the courses is FREE.
3. Enrollment to courses and Examination Registration can be done ONLINE only. The link is available on NPTEL Website <http://npTEL.ac.in/>
4. SWAYAM – NPTEL Online Certification Courses are made optional for the students in the UG Programmes from the Academic year 2021-2022.
5. Any Eight – Week, Two-Credit Course in any discipline be chosen by the respective Departments in the Third Semester of the Undergraduate Programmes.
6. The SWAYAM–NPTEL Online Certification Courses offered during the December – April Semester be chosen by the Departments. The courses may be handled by the Department Mentor or by any teacher in the respective Departments.
7. Candidates must have completed Examination Registration and submitted assignments successfully within the prescribed time to receive hall tickets and to write examinations.
8. The allocation of marks for the online examination conducted by the respective IITs is 25:75 for each course.
9. A candidate should obtain a minimum of 40 marks on 100 marks (a minimum of 10 marks for Assignment and 30 marks in the final examination) to pass the Online Courses.

10. If a student fails in the Online Examination conducted by the respective IITs he/she would be permitted to write a Supplementary Examination for 75 marks by the Controller of Examinations of our College.
11. Those who registered for the Online Courses, obtained Assignment marks, appeared for the Online Examination and failed in the courses alone are eligible to apply for the Supplementary Examinations conducted by the College.
12. If a candidate fails in the Supplementary Examinations or does not appear for the Supplementary Examinations conducted by the College, the norms followed for taking an Arrear Examination will be adopted.
13. Course Completion Certificate will not be issued by the respective IITs for the candidates who clear the Online Courses through the Supplementary Examinations conducted by the College. The two credits the candidate earns, if passed in the Supplementary Examinations would be added in the Consolidated Statement of Marks issued by the Controller of Examinations.

SEMESTER – III

Course Title	CORPORATE FINANCE
Total Hrs.	30
Hrs./Week	2
Course Code	21USCO32
Course Type	SEC-II
Credits	2
Marks	100

General Objective:

- To inculcate knowledge on corporate finance
- To introduce concepts on various sources of finance
- To outline the ideas on capital structure
- To educate about investment and capital budgeting
- To avail familiarity on project appraisal method

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the conceptual background for corporate financial analysis
CO-2	Apply the Skills in evaluation of different management decisions.
CO-3	Employ the knowledge on various sources of finance and to develop an idea on capital structure.
CO-4	Enable the students to understand about investment and Capital Budgeting
CO-5	Familiarize with Project Appraisal method and enable the students to build their career in Corporate finance.

UNIT I

Corporate Finance - Meaning - functions - financial forecasting
- profit planning - importance – demand forecasting

UNIT II

Sources of finance - types of funds required - sources of fixed capital - sources of working capital - other methods of raising finance and the merits and demerits of each method

UNIT III

Capitalisation - meaning - over capitalization - causes - remedies-undercapitalization-causes-remedies-capital structure-theories - factors determining the capital structure

UNIT IV

Investment decision - Capital budgeting process - basic principles of capital expenditure proposals - capital rationing

UNIT V

Project appraisal - basic aspects - technical - financial -
economic appraisal - project identification

TEXTBOOK:

1.S.C. Kuchaal, Corporation Finance, principles and problems

REFERENCE BOOKS:

1. Financial management - Reddy and Appanaiah. Himalaya Publishing House
2. R.M. Srivastava, Fundamentals of corporation finance (Sterling Publishers)

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Proficiency in corporate finance	2,3	Understanding
CO-2	Competent in financing various business operations	2,4	Applying
CO-3	Awareness in framing capital structure of a corporate	1,2	Applying
CO-4	Enhanced efficiency in investment decision making	1,2	Evaluating
CO-5	Expert in project appraisal methods	2,3	Understanding

Relationship Matrix

Semester	Course Code	Title of the course				Hours	Credits			
III	21USCO32	CORPORATE FINANCE				30	2			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓	✓	✓	✓	✓	✓	✓	
CO-2	✓	✓	✓	✓		✓	✓		✓	
CO-3	✓		✓	✓		✓	✓	✓	✓	
CO-4	✓		✓	✓		✓	✓		✓	
CO-5	✓		✓	✓	✓	✓	✓	✓	✓	
	Number of matches (✓) = 36 Relationship = High									

SEMESTER – III

Course Title	BASICS IN ACCOUNTING
Total Hrs.	30
Hrs./Week	2
Course Code	21UNCO31
Course Type	NME-I
Credits	2
Marks	100

General Objective:

To inculcate the fundamentals of accounting and to impart basic accounting skills to students.

Course Objectives:

CO	The learners will be able to:
CO-1	Define single entry system and double entry system.
CO-2	Distinguish Journal accounts and Ledger accounts used in the business world.
CO-3	Prepare subsidiary books keeping in mind the basics of accounting.
CO-4	Analyze the trial balance with the final accounts.
CO-5	Evaluate the final accounts with simple adjustments.

UNIT I

Definition of Bookkeeping - Accounting - Meaning and Objectives -- Double Entry system - single entry system - Advantages and Disadvantages - Rules for Debit and Credit.

UNIT II

Journal -Ledger - Account - posting of Journal to Ledger - Balancing of Ledger Accounts

UNIT III

Subsidiary Books - Purchase Book - Purchase Returns Book - Sales Book and Sales Returns Book - Cash Book (Cash and Bank Column) - Petty cash

UNIT IV

Trial Balance - Meaning - Objects and its Preparation,

UNIT V

Final Accounts of Sole Trader with simple Adjustments - Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation and Bad debts.

(Theory 40 % and Problems 60 %)

TEXTBOOK:

1. Advanced Accountancy - M.A.Arulanandam and K.S. Raman - Himalayas Publishing House.

REFERENCE BOOKS:

1. Advanced Accountancy - S.P Jain and K.L Narang - Kalyani Publishers

2. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Suthan and sons
 3. Advanced Accountancy - I. Peer Mohamed, Dr. Shazuli Ibrahim Pass Publications

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Differentiate the single entry, double entry system and the fundamentals of accounting principles and its process.	1	Understanding
CO-2	Explain Journal accounts and Ledger accounts with relevant examples from their business world.	2,3	Applying
CO-3	Determine the importance of subsidiary books of a business concern.	2,4	Applying
CO-4	Appraise the trial balance and final accounts of a sole trading concern considering the relevant deciding factors.	2,4	Analysing
CO-5	Choose to assess the final accounts with simple adjustments from their business routines.	2,4,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
III	21UNCO31	BASICS IN ACCOUNTING					30	2		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓		✓	✓	✓				✓
CO-2	✓		✓	✓		✓	✓	✓	✓	
CO-3	✓		✓		✓	✓	✓	✓	✓	✓
CO-4	✓		✓	✓		✓	✓		✓	✓
CO-5	✓	✓	✓		✓	✓		✓		✓
	Number of matches (✓) = 35 Relationship = High									

SEMESTER – IV

Course Title	CONSUMER BEHAVIOR AND RIGHTS
Total Hrs.	75
Hrs./Week	5
Course Code	21UCCO41
Course Type	DSC-IX
Credits	4
Marks	100

General Objective:

To impart knowledge to students on consumers' buying behavior, market segmentation, innovation, decision making process and consumer rights.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand about consumer behaviour in regard to business transaction.
CO-2	Distinguish the buying motives and decision-making process of consumers.
CO-3	Develop their knowledge to gain the cross-culture marketing analysis and innovations.
CO-4	Illustrate the bases for segmenting consumer markets.
CO-5	Explain consumer rights pertaining to the business world.

UNIT I: Introduction of consumer behaviour

Consumer behaviour – meaning – definition – dimensions – nature – characteristics of Indian consumer – consumer decision making process – factors influencing consumer behaviour.

UNIT II: Buying behaviour

Model of consumer behaviour – theory of consumer behaviour – buying motives – buying decision making process – customer satisfaction

UNIT III: Culture and Innovations

Culture – meaning – definition – subculture – cross culture marketing analysis – diffusion of innovations – meaning and definition – nature – significance of new product – buying decision processes towards new products – brand loyalty

UNIT IV: Consumer and market segmentation

Market segmentation – meaning – definition – firms of segmenting markets – criteria for selecting a market segment – bases for segmenting consumer markets – bases for segmenting industrial markets.

UNIT V: Consumer rights

Consumer rights – meaning and definition – right of safety – right to be informed – right to choose – right to be heard – right to redress – right to consumer education – right to satisfaction of basic needs – right to a healthy environment.

TEXTBOOK:

1. Consumer behaviour – Suja R. Nair

2. Consumer protection act 1986.

REFERENCE BOOKS:

1. Organizational behaviour – K. Aswathappa
2. Organizational behaviour – Dr. S.S. Khanka, S. Chand

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the concept of consumer behaviour in active business transactions in the modern world.	1	Understating
CO-2	Relate the elements of buying motives of consumers as against the other factors.	1,2	Understating
CO-3	Examine the diffusion of innovation in businesses.	2,5	Applying
CO-4	Estimate the segmentation pertaining to active markets.	2	Analysing
CO-5	Assess their knowledge of consumer rights in the business world.	3,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
IV	21UCCO41	CONSUMER BEHAVIOUR AND RIGHTS					75	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓		✓		✓		✓	✓	
CO-2	✓		✓		✓	✓	✓		✓	✓
CO-3	✓	✓		✓	✓	✓		✓		✓
CO-4	✓		✓	✓		✓	✓			✓
CO-5	✓		✓	✓	✓	✓		✓	✓	
	Number of matches (✓) = 33 Relationship = High									

SEMESTER – IV

Course Title	HUMAN RESOURCE MANAGEMENT
Total Hrs.	60
Hrs./Week	4
Course Code	21UCCO42
Course Type	DSC-X
Credits	4
Marks	100

General Objective:

To enable the students understand the concepts pertaining to human resources and manpower planning.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the basic concepts of Human Resource Management.
CO-2	Associate themselves with Human Resources Planning and the procedures related to recruitment and selection.
CO-3	Develop knowledge on training and career planning.
CO-4	Determine the modalities in fixing salary and wages.
CO-5	Analyse the methods of performance appraisal.

UNIT I: Concepts

Meaning - Definition - Evolution - Nature of HRM – Role – Scope - Importance - Functions of HRM. Human Resource Accounting – meaning-Human Resource Audit-meaning.

UNIT II: Human Resource Planning

Manpower Planning-Job analysis -Job Description and Specification-Recruitment-Characteristics and types-Selection Process- Tests and Interviews

UNIT III: Training and Development

Introduction-Need and Importance--steps in training-Methods in training-Career Planning and Development-Career counseling, Job rotation - Promotion and transfer- Retirement and other separation process

UNIT IV: Compensation

Meaning-Wages and Salary Administration-factors-Wage Policy- Time rate and Piece rate-Bonus, Incentives and Benefits- Compensation administration-development of a sound compensation structure-Grievances Handling and Discipline.

UNIT V: Performance Appraisal

Performance Appraisal--Factors affecting Performance Evaluation-PAS (Performance Appraisal System)-Need and Importance- Methods of performance appraisal- 360 Degree Method, Assessment Centre Method, Behaviour Anchored Rating Scale (BARS)

TEXTBOOKS:

1. Human Resource Management- L.M.Prasad, Sultan Chand and Sons
2. Human Resource Management - Aswathappa, McGraw-Hill Education.

REFERENCE BOOKS:

1. Human Resource Management-Dr.C.B.Gupta, Sultan Chand and Sons
2. Personal Management-C.B. Memoria – Himalaya Publishing House-Mumbai
3. Human Resource Management-Randi. L. Decimone, Thomson Learning Third Edition

Course Outcomes:

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Explain the concepts and functions of Human Resource Management with relevant examples.	1,2	Understanding
CO-2	Discuss the processes involved in recruitment of suitable employees.	1,2	Understanding
CO-3	Develop competence and calibre in training and managing professionals.	1,2	Applying
CO-4	Organise compensation packages funds for employees after evaluating the procedures.	3,4	Analysing
CO-5	Appraise employees' performance and offer remedial measures where needed.	2,4,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits			
IV	21UCCO42	Human resource Management				60	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓		✓		✓	✓	✓			✓
CO-2	✓	✓	✓		✓	✓	✓	✓		
CO-3	✓	✓	✓	✓		✓	✓			✓
CO-4	✓		✓	✓	✓	✓		✓	✓	
CO-5	✓	✓	✓	✓		✓	✓		✓	✓
	Number of matches (✓) = 35 Relationship = High									

SEMESTER – IV

Course Title	COMPANY LAW
Total Hrs.	60
Hrs./Week	4
Course Code	21UCCO43
Course Type	DSC-XI
Credits	4
Marks	100

General Objective:

To impart knowledge on shares of the company, features of private companies in India and development of Indian company act.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the concepts of company and organisations.
CO-2	Associate themselves with the Memorandum of Association and Articles of Association.
CO-3	Classify the various types of shares.
CO-4	Explain the duties and liabilities of a company secretary.
CO-5	Analyse the legitimate awareness on winding up of a company.

UNIT I

Company Definition-Characteristics-Lifting the Corporate Veil-Kinds of Companies-Incorporation of Company-Promoters-Preliminary Contracts-Provisional Contracts-One-man Company

UNIT II

Memorandum of Association-Contents- Alteration of Memorandum-Doctrine of Ultra Vires- Articles of Association- Alteration of Articles – Limitation. Prospectus-Definition- Contents-Dematerialized securities.

UNIT III

Membership-Rights and liabilities of member-types of shares-allotment of shares-effect of irregular allotment-Transfer and Transmission of Shares-Issue of shares-issue at discount and premium-issue of sweat equity shares, bonus shares, right shares-rules regarding dividend- kinds of share capital-Alteration of share capital-Reduction of Share capital – buyback of shares

UNIT - V

Company Secretary– Meaning, Qualification, Appointment, Duties and Powers – Directors – Appointment-Disqualifications-Vacation of Office and Removal of directors – powers – Duties-liabilities-Managing Director-Manager-meeting of shareholders and directors-Requisites of Valid meeting-proxies-Voting and polling-Resolutions

UNIT V

Prevention of Oppression and mismanagement-winding up-modes of winding up-winding up by the court-Voluntary winding up and winding up subject to supervision of court-Consequences of winding up.

TEXTBOOK:

Company Law-N.D.Kapoor,Sultan Chand and Sons.

REFERENCEBOOKS:

1. B.K. Sen Gupta-Company Law-Eastern Law Book House
2. S.M. Shah-Lectures of Company Law, N.M. Tripathi Pvt. Ltd

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Discuss the concept of company and shares and its modalities concerned.	1	Understanding
CO-2	Differentiate the Memorandum of Association and Articles of Association that bear direct impact on the company.	2,4	Understanding
CO-3	Apply their knowledge in various types of shares to expose themselves with the trends.	1	Applying
CO-4	Categorise the duties and liabilities of a company secretary with examples.	2,4	Analysing
CO-5	Select to assess the relationship between company and debenture holders.	1	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
IV	21UCC043	COMPANY LAW					60	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
	CO-1	✓	✓	✓		✓	✓	✓	✓	
	CO-2	✓			✓		✓		✓	
	CO-3	✓	✓	✓	✓	✓		✓	✓	✓
	CO-4	✓		✓		✓	✓	✓	✓	
	CO-5	✓		✓	✓	✓	✓	✓		✓
	Number of matches (✓) = 37 Relationship = High									

SEMESTER – IV

Course Title	IMPORT AND EXPORT PROCEDURE
Total Hrs.	60
Hrs./Week	4
Course Code	21UCCO44
Course Type	DSC-XII
Credits	4
Marks	100

General Objective:

To inculcate knowledge on the procedures of import and export business and to motivate the students to be involved in business activities.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the features of international trade.
CO-2	Explain the methods of exchange control.
CO-3	Examine the procedures for exporting in business ventures.
CO-4	Calculate the procedures for importing produce.
CO-5	Develop their knowledge about activities of export promotion.

UNIT 1: Internal and International Trade

Internal trade – International trade – Difference between internal and international trade – Features of international trade – Advantages and Disadvantages.

UNIT 2: Balance of Trade

Balance of trade – Difference between balance of trade and balance of payment – Components of balance of payment – Equilibrium and Disequilibrium in balance of payment – Measures for correcting disequilibrium exchange control – Exchange control – Objectives – Methods of exchange control.

UNIT 3: Export procedure

Export procedures – Steps – Processing of an export order – Export document related to shipment – documents related to payments.

UNIT 4: Import Procedure

Import procedures – Obtaining I.E.C No. – Rights- Register cum – Membership certificate – Steps taken import procedure.

UNIT 5: Export Promotion

Export Promotion – Objectives – Organizational Setup – Ministry of Commerce – Autonomous bodies – Export Incentives – Marketing assistance – Import facilities for Exporters – Duty – Exemption scheme – Major problems of India's Export section.

TEXTBOOK:

International Trade and Export Management - by Francis Cherunilam- Himalaya Publishing House, New Delhi

REFERENCE BOOKS:

1. Export Import Procedures & Documentation, Dr. Swapna Pillai Sahitya Bhawan Publications

2. Money, Banking, International Trade and Public Finance - by D.M.Mithani-Himalaya Publishing House, New Delhi
3. Export Management -by P.K.Khurana-Galgotia Publishing Company, New Delhi
4. D.K. Jurara, Export Management, Galgotia Publishing Company – New Delhi
5. Export and Import Procedures, Export and Import Procedures, Educreation Publishing
6. IBO-4 Export Import Procedures and Documentation, SudhirKochhar, Gullybaba Publishing House (P) Ltd.

Course Outcome:

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Distinguish the differences between the domestic and international trades.	1	Understanding
CO-2	Associate themselves with the factors that influence the Balance of Trade and Balance of Payment in Import and Export Enterprises.	1	Understanding
CO-3	Develop knowledge about export procedures involved.	1,3	Applying
CO-4	Explain and experiment the procedures of import.	2, 4	Analysing
CO-5	Appraise the export promotion measures in India.	3,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits			
IV	21UCC044	IMPORT AND EXPORT PROCEDURE				60	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓		✓	✓	✓	✓		✓		
CO-2	✓			✓	✓	✓		✓	✓	
CO-3	✓	✓	✓	✓	✓	✓	✓	✓		
CO-4	✓				✓	✓			✓	✓
CO-5	✓			✓	✓					
	Number of matches (✓) =28 Relationship = Medium									

SEMESTER-VI	
Course Title	BUSINESS STATISTICS
Total Hrs.	90
Hrs./Week	6
Course Code	21UAEC41
Course Type	Allied-II/2
Credits	4
Marks	100

*** Common Allied Course to B.Com. and B.Com. (Finance)**

Objectives:

To impart the basis in Statistics to help students acquire new skills on the application of statistical tools and techniques to research in Economics.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the concepts of Statistics.
CO-2	Determine the mean, median and mode of grouped and ungrouped data.
CO-3	Distinguish the complementary relationship of skewness with measures of central tendency and dispersion in the data.
CO-4	Appraise a proper understanding of Correlation and Regression Analysis.
CO-5	Formulate various types of Index Numbers and Time Series

UNIT I – Introduction:

Meaning and Definition – Functions – Scope – Limitations - Collection of Data – Primary Data – Methods – Secondary Data – Sources – Classification and Tabulation of Data – Objectives – Types - Diagrams and Graphs – Types.

UNIT II – Measures of Central Tendency and Dispersion:

Measures of Central Tendency – Objectives – Requisites of a Good Average – Types of Averages – Arithmetic Mean – Median – Mode; Measures of Dispersion – Meaning – Methods of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation.

UNIT III – Skewness, Moments and Kurtosis:

Meaning - Types – Measures of Skewness – Karl Pearson's Co – efficient of Skewness – Bowley's Co –efficient of Skewness – Kelly's Co-efficient of Skewness - Measures of Skewness based on Moment; Kurtosis – Meaning – Types.

UNIT IV – Correlation and Regression:

Correlation – Meaning – Types – Karl Pearson's Co-efficient of Correlation – Rank Correlation – Concurrent Deviation method; Regression – Uses – Methods – Regression lines – Difference between Correlation and Regression.

UNIT V – Index Numbers and Time Series:

Index numbers – Meaning – Uses – Problems in the Construction of Index Numbers – Methods of Index Numbers – Laspeyre’s – Paasche’s – Fisher’s Ideal Methods – Analysis of time series – Meaning – Components–Trend analysis – Graphic Method – Semi Average Method – Moving Average Method – Method of Least Square.

(Theory 40% and problems 60%)

TEXTBOOK:

Dr.S.P.Gupta, Statistical methods –Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

1. R.S.N.Pillai&Baghavathy, Statistics, Theory and Practice — S.Chand& Company Ltd. New Delhi.
2. Sanchetti Kapoor, Statistical Methods, Sulan Chand & Sons, New Delhi.
3. M.Wilson, Business Statistics , Himalaya Publishing House, Mumbai.

Course Outcome

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the nature and scope of statistics	1,5	Understanding
CO-2	Apply the measures of central tendency in research.	1,3,5	Applying
CO-3	Examine the correlation and regression analysis	1,5	Analyzing
CO-4	Appraise the various components of Time series.	1,5	Evaluating
CO-5	Prepare simple problems, Measures of Skewness based on Moment	3,5	Creating

Relationship Matrix

Semester	Course Code		Title of the Course					Hours	Credits	
IV	21UAEC41		BUSINESS STATISTICS					90	4	
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓		✓				✓
CO-2	✓	✓	✓	✓		✓		✓		✓
CO-3	✓	✓	✓	✓		✓				✓
CO-4	✓	✓	✓	✓		✓				✓
CO-5	✓	✓		✓	✓			✓		✓
	Number of matches (✓) =31 Relationship = Low/Medium/High									

SEMESTER – IV

Course Title	SOFT SKILLS
Total Hrs.	30
Hrs./Week	2
Course Code	21USSS41
Course Type	SEC-III
Credits	2
Marks	100

Unit – I - Introduction to Soft skills:

Soft skills – Meaning and definition – Importance of soft skills – Soft Skills Vs Hard Skills – Components of Soft skills – Life skills, Communication Skills , Employability Skills and Corporate Skills – Ways to develop soft skills – Applications of Soft skills.

Unit – II - Life Skills:

Life Skills – Meaning and Significance – Elements of Life skills – **Attitude** – Types of Attitude – Developing positive attitude – **Self development** – self awareness – benefits – Motivation – Types – Intrinsic and Extrinsic - Self Assessment through SWOT – **Emotional Intelligence** – Need of E.I - Goleman's EQ model – Methods of EI Development.

Unit – III - Communication skills

Communication skills - Types of communication - Barriers of communication - Overcoming barriers of communication – **Listening Skills** – Process of listening – Types of listening – Barriers to effective listening – Effective listening Strategies - **Reading Skills** – Essential of Reading - Methods of Reading – **Speaking Skills** - benefits of speaking - Self development through speaking skills - **Writing skills** - purpose - Importance of styles in writing skills - **Non verbal Communication** – Importance – Types.

Unit – IV - Employability Skills:

Internet Skills – Job web portals – Roles and Significance of Job portals – Registration process in Job Portals – **Resume Building** – Resume Content – Resume designs and Layouts – Job Application letter – Format and writing Tips of Application Letter – **Interview Skills** – Types of Job Interview – Interview preparation techniques – Group Discussion – Roles to play in Group discussion.

Unit – V - Corporate Skills:

Leadership skills - Manager Vs Leader – Mintzberg's Managerial roles – Traits of Good leader – **Time Management** – Major Blocks to Time Management – Covey's Time Management Matrix – Time Management tips – **Negotiation Skills** – Approaches of Negotiation – **Avoid , Compete, Accommodate, Compromise and Collaborate** – **Stages of Negotiation** – **Stress Management** – **Causes and Consequences of stress** – **Stress Coping Strategies.**

REFERENCE BOOKS:

1. Suresh, K. E. (2010). *Communication Skills and Soft Skills: An Integrated Approach (With Cd)*. Pearson Education India.
2. S. Hariharan, S. Sundararajan and SP. Shanmughapriya, *Soft skills*, MJP publishers, Chennai, 2010.

SEMESTER – IV

Course Title	INSOLVENCY AND BANKRUPTCY CODE, 2016
Total Hrs.	30
Hrs./Week	2
Course Code	21USCO42
Course Type	SEC-IV
Credits	2
Marks	100

General Objective:

To study the legal aspects of the insolvency and Bankruptcy code 2016.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the regulatory mechanism and body on bankruptcy.
CO-2	Explain the procedures of bankruptcy.
CO-3	Describe the processes involved in executing bankruptcy.
CO-4	Illustrate the powers and duties of a liquidator.
CO-5	Develop their knowledge on the process of bankruptcy and the follow up activities.

UNIT- I

Introduction-Applicability-Regulatory Mechanism and Regulatory Bodies- Corporate Insolvency Resolution Process: Definition and Initiation.

UNIT-II

Moratorium and Public Announcement- Authority of Interim Resolution Professional- Duties-Committee of Creditors- Appointment of Resolution Professional- Duties-Meeting of Committee of Creditors.

UNIT-III

Requirement of Resolution Plan-Insolvency Resolution Process Costs-Approval of Resolution Plans.

UNIT- IV

Liquidation of a Corporate Person- Initiation-Appointment of Liquidator- Powers and Duties- Liquidation Estate.

UNIT- V

Ascertaining Claim against Corporate Debtors-Verification of Claims- Admission or Rejection of Claims. Avoidance of Preferential Transaction- Avoidance of Under Valued Transaction- Transaction Defrauding Creditors- Distribution of Asset- Dissolution of Corporate Debtors.

TEXTBOOK:

A Practical Guide to the Insolvency and Bankruptcy Code, 2016, Dr. Ashok Kumar Mishra, B.C. Publication

REFERENCE BOOKS:

1. The Insolvency and Bankruptcy Code, 2016 As amended by The Insolvency and Bankruptcy Code (Second Amdt.) Act, 2020, Commercial Law Publishers (India) Pvt. Ltd.; 2021 edition
2. The Insolvency and Bankruptcy Code 2016 Bare Act 2021 Edition, Educreation Publishing.

3. Taxmann's Insolvency and Bankruptcy Code 2016, Taxmann; 12th Edition 2020.
4. Taxmann's Insolvency and Bankruptcy Law Manual – 'Amended', 'Updated' & 'Annotated' text of the IBC Code along with Relevant Rules/Regulations in a Highly-Structured Format, Taxmann Publications; 14th Edition, 2021.
5. Insolvency & Bankruptcy Code, Law and Practice with Insolvency Courts, Dr. Avadhesh Ojha, Tax Publishers; 2020 Edition.
6. A Comprehensive Guide to the Insolvency Professional Examination, Rajeev Babel, Bloomsbury India; 5th Edition (30 August 2021)

Course Outcomes:

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the various terms related to insolvency code.	1,2	Understanding
CO-2	Explain the procedures in appointing the authorities pertaining to insolvency.	1,2,4	Understanding
CO-3	Choose to expand their knowledge in regard to the approval of plans.	1,2,5	Applying
CO-4	Calculate and take stock of to know about the liquidation of corporates.	1,2,3	Analysing
CO-5	Grade, judge and justify claim details in their business routines.	1,2,4	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
IV	21USCO42	INSOLVENCY AND BANKRUPTCY CODE, 2016					30	2		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓		✓	✓	✓		✓	
CO-2	✓			✓	✓	✓		✓	✓	✓
CO-3	✓	✓	✓		✓	✓		✓	✓	✓
CO-4	✓		✓	✓		✓		✓		✓
CO-5	✓	✓		✓	✓	✓	✓		✓	
	Number of matches (✓) = 35 Relationship = High									

SEMESTER – IV

Course Title	PRINCIPLES OF COMMERCE
Total Hrs.	30
Hrs./Week	2
Course Code	21UNCO41
Course Type	NME-II
Credits	2
Marks	100

General Objective:

To impart knowledge of Trade and Commerce and to familiarize the students with the major subjects, involved in Commerce.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the process involved in Trade and Commerce.
CO-2	Explain the forms of organisation involved.
CO-3	Distinguish the different types of the modes of transportation.
CO-4	Develop their knowledge about banking and insurance.
CO-5	Devise strategies to learn marketing and advertising media.

UNIT I: INTRODUCTION TO COMMERCE

Economic activities – Concept of Business – Characteristics and objectives of business – classification of business activities: Industry and Commerce – Industry – Types – Primary and secondary – Commerce: Trade and Aids to trade – Types.

UNIT II: FORMS OF ORGANISATION

Forms of Organisation – Sole Proprietorship – Partnership firm – Limited Liability Partnership – Joint stock company – One Person Company - Features, merits and demerits.

UNIT III: TRANSPORTATION AND WAREHOUSES

Transport – Functions – Modes of Transport: Road, Railway, Water and Airway – Advantages and Disadvantages of Transportation – Warehouse – Types and functions.

UNIT IV: BANKING AND INSURANCE

Banking – Functions of Banks – Types of Bank Accounts – Insurance – Principles of Insurance – Types of Insurance.

UNIT V: MARKETING AND ADVERTISING

Marketing – Definition – Functions – Marketing mix – Market segmentation – Advertising – Types – Advertising media – Kinds of media – Advantages and Disadvantages.

TEXTBOOKS:

1. Fundamentals of Business Organisation – Y.K. Bhushan, Sultan Chand
2. Modern Marketing Principles and Practices – R.S.N. Pillai and Bhagavathi, Sultan Chand.

REFERENCE BOOKS:

1. Principles of Business organization and management - P.N. Reddy and S.S. Gulshan

2. Organization and Management - Dr. S.C. Saxena
3. Business organization and management - M. C. Sukla

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Summarize the modalities concerning the basic concepts of trade and commerce.	1	Understanding
CO-2	Classify business organisations and its nature in an elaborate way.	1,2	Understanding
CO-3	Discover the nuances of transportation, its role and its kind pertaining to economic development.	1,3	Applying
CO-4	Analyse the role of banking and insurance towards assisting the trade.	3,5	Analysing
CO-5	Assess marketing concepts and its significance to suit promoting business.	1,2,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
IV	21UNCO41	PRINCIPLES OF COMMERCE					30	2		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓	✓	✓	✓		✓		✓
CO-2	✓		✓			✓	✓		✓	✓
CO-3	✓	✓	✓	✓	✓	✓		✓	✓	
CO-4	✓		✓		✓	✓		✓	✓	✓
CO-5	✓	✓		✓		✓	✓	✓		✓
	Number of matches (✓) = 35 Relationship = High									

SEMESTER – IV

Course Title	FIELDWORK / INTERNSHIP
Course Code	21UFCO41
Course Type	FW/I
Credits	2
Marks	100

The following guidelines have been framed for the courses titled Fieldwork and Internship for all the U.G. Programmes.

- Fieldwork/Internship shall be in the fourth semester of each programme.
- A Department can opt for either Fieldwork or Internship.
- Fieldwork may be done individually or in groups not exceeding five per group.
- The minimum length of the Fieldwork report should be 15 to 20 pages in A4 size.
- Marks for the Fieldwork Report will be 100 divided as 60% for the Fieldwork and 40% for Viva-Voce Examination. 2 Credits will be awarded to the students who complete Internships and produce Internship Completion Certificate duly signed by the authority concerned.
- Fieldwork / Internship shall be allotted outside the working hours for a maximum of six days.

Scheme of Evaluation:

Fieldwork	Internal	External
Word of title / Topic	5	5
Objectives / Formulation including Hypothesis	5	5
Methodology / Techniques / Procedures adopted	15	15
Chapterization of the Fieldwork Report	15	15
Summary / Findings / Summation	5	5
Works Cited / Work Consulted / References / Annexures / Footnotes	10	10
Relevance of the Fieldwork to social needs	5	5
	60	60

SEMESTER - V

Course Title	CORPORATE ACCOUNTING
Total Hrs.	75
Hrs./Week	5
Course Code	21UCC051
Course Type	DSC-XIII
Credits	4
Marks	100

General Objectives:

To be able to practice on the Accounts of Corporate Companies.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the issues concerning Shares.
CO-2	Associate themselves with the procedures of Debentures.
CO-3	Develop skills in the preparation of accounting statements and their analysis.
CO-4	Analyse the basic entities of amalgamation and internal reconstruction.
CO-5	Experiment skills in the preparation of liquidator statements.

UNIT I

Issue of Shares - Issue at par, premium and discount - Calls in arrears - Calls in advance - Forfeiture and reissue of shares - Pro rate allotment - Redemption of Preference Shares - issue of Bonus Shares.

UNIT II

Issue of Debentures - Redemption of Debentures - Sinking fund - Own debentures - Ex-interest and cum-interest - Underwriting of Shares and Debentures.

UNIT III

Profit prior to incorporation - Final accounts - simple problems (except calculation to Managerial Remuneration) - Valuation of Shares - Valuation of Goodwill. As per schedule III of Companies Act 2013.

UNIT IV

Meaning of Merger- Types - Merger and Purchase, Calculation of Purchase Consideration, - accounting treatment in the books of both the parties.

UNIT V

Alteration of Share capital and Internal Reconstruction - accounting entries - Liquidation - meanings - Types - Liquidator's final statement of accounts.

(Theory 40 % and Problems 60 %)

TEXTBOOKS:

1. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Sulthan and Sons.
2. Corporate Accounting - M. A. Arulanandam and K.S. Raman - Himalaya Publishing House.

REFERNCE BOOKS

1. Advanced Accountancy - S.P. Jain and K.L Narang - Kalyani Publishers.
2. Introduction to Accountancy - T.S .Grewal - S. Chand and company.
3. Advanced Accountancy - Dr. S.N. Maheswari - Vikas Publishing House
4. Advanced Accountancy - M.C. Shukla & T.C. Grewal - S. Chand and company

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Express insights into share capital and its calculation further devising a plan for redemption of preference shares.	1, 2, 4	Understanding
CO-2	Review the preparation of final account under Company Act 2013.	1, 2, 3	Understanding
CO-3	Examine the Balance sheet after Amalgamation.	1, 2, 3	Applying
CO-4	Explain the preparation of internal reconstruction.	1, 2, 4	Analysing
CO-5	Evaluate the liquidation of Companies and its procedures.	1, 2, 3	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course							Hours	Credits
V	21UCCO51	CORPORTATE ACCOUNTING							75	4
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓	✓	✓	✓	✓		✓	
CO-2	✓		✓	✓	✓	✓	✓	✓		✓
CO-3	✓	✓	✓	✓		✓	✓	✓		
CO-4	✓		✓	✓	✓	✓	✓		✓	✓
CO-5	✓	✓	✓			✓	✓	✓		✓
	Number of matches (✓) = 37 Relationship = High									

SEMESTER – V

Course Title	COST ACCOUNTING
Total Hrs.	75
Hrs./Week	5
Course Code	21UCC052
Course Type	DSC-XIV
Credits	4
Marks	100

General Objective:

To expose the students to understand the basic principles of cost accounting and the methods.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the importance, functions, classification of costing and also acquired knowledge to prepare cost sheet.
CO-2	Classify the significance of material, its various level and methods of pricing issues.
CO-3	Illustrate the nuances of computation of labour cost and causes for labour turnover.
CO-4	Develop their knowledge in classification, allocation and apportionment of the overheads.
CO-5	Categorise the various costing techniques and its preparation.

UNIT I -Concepts

Costing –Meaning - Importance - Advantages - Limitations - Installation - scope - functions - Financial Accounting Vs Cost Accounting - Concepts - Classification - Cost Sheet preparation

UNIT II -Material

Meaning - need for material control - importance - purchase procedure - store keeper - various stock levels - EOQ - bin card - stores ledger - Issue procedure - methods of pricing issues, FIFO, LIFO, Simple Average Price, Weighted Average Price. (Simple problems only)

UNIT III -Labour

Meaning - importance of labour cost - Net Wages calculation - Methods Of Wage Payment - Time Rate System - Piece Rate System - Taylor's differential piece rate system - Merricks' system - Halsey - Halsey weir - Rowan - Computation of labour cost - Labour turn over - causes - calculation of LTO

UNIT IV -Overheads

Meaning of overheads - Collection-Classification - Allocation - Apportionment - Reapportionment- Over and under absorption.

UNIT V -Methods of Costing

Process costing - features - process loss - normal loss - Abnormal loss - abnormal gain - Preparation of process cost account- Contract costing (simple problems only)

(Theory 40% and problems 60%)

TEXTBOOK:

Cost Accounting -S.P. Jain &Narang - M/s Kalyani Publishers

REFERENCE BOOKS

1. Cost Accounting - R.S.N. Pillai M/s Sultan Chand & Sons; New Delhi
2. Cost Accounting - M.L. Agarwal, Sahitya Bhavan publications
3. Cost accounting - an introduction -B.M.Lal Nigam, I.C. Jain - Prentice Hall
4. Cost accounting –JawaharLal, Tata McGraw - Hill Edition
5. Cost Accounting - S.P. Iyengar; M/s Sultan Chand & Sons, New Delhi
6. Cost Accounting - M. Wilson Himalaya Publishing House, Mumbai

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the concepts, importance, and functions of costing.	1	Understanding
CO-2	Associate themselves in knowing the importance and types of material and their issues.	2,4	Understanding
CO-3	Apply their knowledge about the labour and their wages plans in business transactions.	2,4	Applying
CO-4	Analyse the modalities involved in to ascertain the overheads.	2,4	Analysing
CO-5	Assess the various methods of costing.	2,4	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits			
V	21UCC052	COST ACCOUNTING				75	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓		✓	✓	✓	✓	✓		✓	
CO-2	✓	✓	✓	✓		✓	✓		✓	
CO-3	✓		✓	✓		✓		✓		✓
CO-4	✓		✓	✓	✓	✓		✓	✓	✓
CO-5	✓	✓	✓	✓	✓	✓		✓		✓
	Number of matches (✓) =36 Relationship = High									

SEMESTER – V

Course Title	BUSINESS LAW
Total Hrs.	75
Hrs./Week	5
Course Code	21UCC053
Course Type	DSC-XV
Credits	4
Marks	100

General Objective:

To enable the students to learn the fundamentals of Contract Act and to impart the fundamental knowledge on Sale of Goods Act and Indian Partnership Act.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the provisions of Indian Contract Act.
CO-2	Know the execution of a contract.
CO-3	Choose to know with various types of contracts.
CO-4	Analyse the provisions of Sale of Goods Act.
CO-5	Appraise the concepts of Indian Partnership Act.

UNIT I: The Indian contract Act 1872:

Essential elements of a valid contract - Classification of contracts - Legal rules as to offer, acceptance, Revocation - Communication of offer and acceptance - Legal rules as to consideration - without consideration is void - exception.

Legality of Contract - Capacity to contract with reference to minor, unsound mind, legally disqualified person - free consent - coercion, undue influence, mistake of law and fact, misrepresentation, fraud - Legality of object - unlawful, illegal agreement, agreement opposed to public policy - void agreement, contingent and wagering agreement.

UNIT II: Performance of Contract:

Contracts which need not be performed - appropriation of payment, assignment of contract - mode of discharged of contract - Remedies for breach of contract - kinds of quasi contract.

UNIT III: Special Contracts:

Contract of indemnity - contract of guarantee - Extent of surety's liability - kinds of guarantee - Rights of surety - Discharge of surety - Bailment, types of bailments - Rights and Duties of bailer and bailee - Lien - Finder of last goods - pledge, Rights and duties of *Pawnor* and *Pawnee*- pledge by non-owner - types of agents, creation of agency, personal liabilities of agent - Termination of agency, irrevocable agency, rights and duties of agent.

UNIT IV: Sale of Goods Act 1930:

Contract of sale - Agreement to sell - Goods -Types of goods - delivery with its kinds - condition and warranties - Caveat Emptor - Rights and duties of buyer - Rights of an unpaid seller - auction sale.

UNIT V: Indian Partnership Act 1932:

Indian Partnership Act, 1932: Kinds of partners - creation of partnership or firm - Difference between Firm and Joint Hindu Family,

Company, Co-ownership, Club - Rights and duties of partners -
Dissolution of firm - Test of partnership

TEXTBOOK:

Elements of Mercantile Law - N.D.Kapoor, Sultan Chand & Sons

REFERENCE BOOKS:

1. Law of Contract -Dr.Subba Rao
2. Law of Contract - Avtar Singh.

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the legal provisions relating to Indian Contract Act.	1,3	Understanding
CO-2	Develop skills in ensuring the legality of a contract	1,3,4	Understanding
CO-3	Examine the consequences in case of the breach of a contract.	1,3,4	Applying
CO-4	Explain all the significant aspects related to special contracts and the associated legal provisions.	1,3,4	Analysing
CO-5	Choose to experiment the about the laws in connection with the Sale of Goods Act.	1,3	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
V	21UCC053	BUSINESS LAW					75	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	CO-1	✓		✓	✓	✓		✓	✓	✓
	CO-2	✓		✓	✓	✓		✓	✓	✓
	CO-3	✓		✓	✓	✓		✓	✓	✓
	CO-4	✓		✓	✓	✓		✓	✓	✓
	CO-5	✓					✓			
	Number of matches (✓) = 34 Relationship = High									

SEMESTER – V

Course Title	INCOME TAX AND LAW PRACTICE
Total Hrs.	75
Hrs./Week	5
Course Code	21UCC054
Course Type	DSC-XVI
Credits	4
Marks	100

General Objective:

To enable the students to learn the concept of Income tax in general and to help the students to calculate taxable income under different heads.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the fundamental concepts in Income Tax and different status of residence.
CO-2	Estimate the Taxable income under the head Salary.
CO-3	Calculate the Taxable income under the head Income from House Property.
CO-4	Classify the Taxable income from Business and Profession.
CO-5	Differentiate the Taxable income under the head Capital gain, income from other sources and to compute Total income for an individual.

UNIT I

Introduction to Income-Tax- Definitions - Exempted Incomes - residential status- incidence of taxation and residential status - problems from residential status

UNIT II

Salaries – All Allowances - Perquisites - Forms of Salary - Gross Salary - Deductions - Computation

UNIT III

Income from house property - Gross annual Value – Obligation – use of movable assets - Net annual value – Deductions - Problems on Self Occupied – Let out house property

UNIT IV

Income from business and profession - Deduction expressly allowed – Problems on income from business

UNIT V

Capital gains – Short-term and long-term - Computation - Exempted capital gains - Income from other sources - Computation of Total income for individuals

[Theory 40% and problems 60% (Simple Problems)]

TEXTBOOK:

Income - tax Law & Practice - H.C. Mehrothra

REFERENCE BOOKS:

1. Income - tax Law & Practice –Gour&Narang

2. Students guide to Income - tax - Vinod K. Singhanian

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Associate themselves with the basics of Income tax and the legal provisions on the residential status of a person.	1,3,4	Understanding
CO-2	Develop knowledge to calculate the income from the sources salary and house property.	1,3,4	Applying
CO-3	Calculate the profits and the gains of a Business or a Profession.	1,3,4	Analysing
CO-4	Compare the Short-Term and the Long-Term Capital Gain or Loss and the Income earned from Other Sources.	1,3,4	Analysing
CO-5	Estimate the total income earned by an individual in the competitive business world.	1,3,4	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
V	21UCC054	INCOME TAX AND LAW PRACTICE					75	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓	✓	✓	✓		✓	✓	✓
CO-2	✓		✓	✓	✓	✓		✓	✓	✓
CO-3	✓		✓	✓	✓	✓		✓	✓	✓
CO-4	✓		✓	✓	✓	✓		✓	✓	✓
CO-5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Number of matches (✓) = 42 Relationship = High									

SEMESTER – V

Course Title	AUDITING
Total Hrs.	60
Hrs./Week	4
Course Code	21UECO51A
Course Type	DSE-I-A
Credits	4
Marks	100

General Objective:

To help students acquaint with the general procedures required to conduct an audit.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand auditing and enable to draft audit programme.
CO-2	Associate themselves with the concepts of audit documentation and audit evidences.
CO-3	Classify assets and liabilities to verify.
CO-4	Explain the qualification and disqualification of auditors and know the contents of audit report.
CO-5	Illustrate IAASB & AASB and its role.

UNIT I

Introduction -Meaning -Objectives -Differences between accountancy and auditing -Advantages -Limitations -Types of Audits - Audit programme -Auditing working papers -Preliminaries before audit -Test Checking and routine checking

UNIT II

Audit Documentation and Audit Evidence –Audit Documentation - Nature – purpose – Form, content and Extent of Audit Documentation -Examples of Audit Documentation – Audit File – Audit Evidence - Sources of Audit Evidence – Audit Procedure to obtain audit evidence – Internal Control – Internal Audit -meaning -Objectives -Differences between Internal Control and Internal Audit - advantages and disadvantages

UNIT III

Verification and Valuation of assets and liabilities -meaning - classification of assets -verification of different types of assets - verification of liabilities

UNIT IV

Company auditor -Appointment -Qualification and disqualifications - Removal of an auditor -Status -Rights, duties and liabilities -Auditor's report -contents -kinds of auditor's report

UNIT V

Investigation -Meaning -Differences between investigation and auditing – International Auditing & Assurance standard Board (IAASB) – Objectives – Auditing & Assurance Standard Board (AASB) – AASB's Role – Audit in Automated Environment – Key Features

TEXTBOOK:

Auditing - B.N. Tandon -S. Chand& Co., Delhi

REFERENCE BOOKS:

1. Textbook on Auditing -Saxana, Reddy &Appannaiah- M/s. Himalaya Publishing House, Mumbai
2. Principles & Practice of Auditing -DinkarPagra- Sultan Chand & Sons, New Delhi.
3. Fundamentals of Auditing - Kamal Gupta - Tata McGraw - Hill Edition
4. Auditing - Dr. T.R. Sharma - Sahitya Publications, Agra

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand auditing and draft audit programme.	1,2	Understanding
CO-2	Associate themselves with the concepts of audit documentation and audit evidence.	3	Understanding
CO-3	Practice executing the classification of assets and liabilities of business.	1,4	Applying
CO-4	Evaluate the contents of audit report.	1,4	Analysing
CO-5	Assess the nuances and modalities of IAASB& AASB and its role.	1,3	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours			Credits	
V	21UECO51A	AUDITING					60			4	
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)					
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	✓	✓			✓	✓	✓			✓	
CO-2	✓	✓	✓		✓	✓		✓		✓	
CO-3	✓		✓	✓	✓	✓			✓		
CO-4	✓		✓	✓	✓	✓	✓		✓		
CO-5	✓		✓	✓	✓	✓		✓	✓	✓	
	Number of matches (✓) = 34 Relationship = High										

SEMESTER – V

Course Title	INSURANCE
Total Hrs.	60
Hrs./Week	4
Course Code	21UECO51B
Course Type	DSE-I-B
Credits	4
Marks	100

General Objective:

To gain in-depth understanding about Insurance rules and policies and also to ensure knowledge about risk management.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the principles of insurance and its importance.
CO-2	Explain the principles of life insurance and the procedures.
CO-3	Choose to gain an in-depth knowledge about different types of general insurance.
CO-4	Examine the modalities of IRDA that controls malpractices.
CO-5	Classify the various aspects of risk management.

UNIT I: INSURANCE

Meaning - Nature of Insurance Contract – Principle of Utmost Good Faith – Insurable interest – Proximate cause – Contribution and Subrogation – Indemnity – Legal Aspects of Insurance contract – Concept of Insurance – Need for Insurance – Globalization of Insurance Sector – Reinsurance – Co-insurance – Assignment Endowment – Types of Insurance Life insurance – General Insurance.

UNIT II: LIFE INSURANCE

Features-classification of policies - Surrender Value-Introduction to Actuarial science-bonus- Policy - Application and acceptance-prospectus proposal forms and other related documents-Age proof, Special reports - Assignments- Nomination - Loans-surrender-Fore closure-Policy-Maturity claims-survival benefit-Payments death claims - Waiver of evidence of title-Early claims-Claim concession Presumption of death-Accident and disability benefits - Settlement options.

UNIT III: GENERAL INSURANCE

Types of general insurance- Fire and Motor insurance - Health insurance- marine insurance – Automobile insurance (Burglary and personal accident Insurance in India)- Urban non-traditional insurance.

UNIT IV: REGULATION OF INSURANCE IN INDIA

Control of malpractices, Negligence - Loss Assessment and Loss Control, Exclusion of Perils- Computation of Insurance Premium - Regulatory Framework of Insurance: Role, Power and Functions of IRDA – Composition of IRDA , IRDA Act 1999.

UNIT V: CONCEPT OF RISK

Risk – meaning – Types of Risk - Managing Risk, Sources and Measurement of Risk - Risk Evaluation and Prediction - Disaster Risk Management.

TEXTBOOKS:

1. Essentials of Insurance and Risk Management; Dr. P.K. Gupta Himalaya Publications
2. Insurance Theory and Practice; Tripathi and Paul

REFERENCE BOOKS:

1. Principles and practice: M.N. Mishra, S.P. Mishra S Chand Publishing
2. Principles and Practice of Insurance: A. Moorthy Marham Publications

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the basics of insurance.	1, 3	Understanding
CO-2	Associate themselves with the principles of life insurance and its types.	2,4	Understanding
CO-3	Apply their knowledge to know about the various types of general insurance.	1,3	Applying
CO-4	Analyse the regulatory framework of insurance in controlling the malpractices.	1, 3	Analysing
CO-5	Compare the various aspects of risk, its sources and measurements of risk.	5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours			Credits	
	21UECO51B	INSURANCE					60			4	
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)					
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	✓	✓	✓	✓		✓	✓		✓		
CO-2	✓	✓	✓	✓			✓		✓		
CO-3	✓		✓	✓		✓		✓	✓		
CO-4	✓	✓	✓			✓		✓		✓	
CO-5	✓	✓		✓	✓		✓	✓		✓	
	Number of matches (✓) = 30 Relationship = High										

SEMESTER – V

Course Title	INTELLECTUAL PROPERTY RIGHTS
Total Hrs.	60
Hrs./Week	4
Course Code	21UECO51C
Course Type	DSE-I-C
Credits	4
Marks	100

General Objective:

To enable the students to learn and understand the structure of IPR and enable the students to know the Patents, Copy Rights and Trademarks.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the concept of Intellectual Property Right.
CO-2	Classify various modalities of patentability.
CO-3	Choose to know about mechanism of copyright.
CO-4	Explain the importance of Trademarks.
CO-5	Focus their attention on Geographical Indication.

UNIT I

Introduction and the need for intellectual property right (IPR) –Kinds of Intellectual Property Rights – IPR in India: Paris Convention, 1883, the Berne Convention, 1886, the Universal Copyright Convention, 1952, the WIPO Convention, 1967, the Patent Co-operation Treaty, 1970, the TRIPS Agreement, 1994

UNIT II

Patents-Elements of Patentability: Novelty, non-obviousness (Inventive Steps), Industrial Application -Non - Patentable Subject Matter Registration Procedure, Rights and Duties of Patentee, Assignment and license.

UNIT III

Nature of Copyright - original -literary, dramatic, musical, artistic works; cinematograph films and sound recordings-Registration Procedure, Term of protection, Ownership of copyright, Assignment and license of copyright.

UNIT IV

Concept of Trademarks- Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks)-Non-Registerable Trademarks-Registration of Trademarks – Rights of holder and assignment and licensing of marks.

UNIT V

Design: meaning and concept of novel and original – Procedure for registration, effect of registration and term of protection. Geographical indication: meaning, and difference between Geographical Indication and Trademarks - Procedure for registration, effect of registration and term of protection

TEXTBOOKS:

1. Nithyananda, K V. (2019). Intellectual Property Rights: Protection and Management. India, IN:Cengage Learning India Private Limited.
2. Neeraj, P., &Khusdeep, D. (2014). Intellectual Property Rights. India, IN:PHI learning Private Limited.

REFERENCE BOOK:

1. Ahuja, V K. (2017). Law relating to Intellectual Property Rights. India, IN:LexisNexis.

Course Outcomes:

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Generalise the need and importance of IPR.	1	Understanding
CO-2	Discuss the procedures of filing of applications for Patents and other IPR.	1,3,4	Understanding
CO-3	Choose to know the possibilities of recommending financial assistance for filing IPR.	1,3,4	Applying
CO-4	Evaluate the process of converting from the research outcome to apply for patents, trademarks and copyrights.	2,5	Analysing
CO-5	Order the administrative procedure and approvals for patents, trademarks and copyrights.	2,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits			
V	21UECO51C	INTELLECTUAL PROPERTY RIGHTS				60	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
	CO-1	✓		✓	✓	✓	✓		✓	✓
	CO-2	✓	✓	✓		✓	✓		✓	✓
	CO-3	✓		✓	✓	✓		✓	✓	
	CO-4	✓	✓		✓	✓	✓		✓	✓
	CO-5	✓				✓	✓	✓	✓	
	Number of matches (✓) = 34 Relationship = High									

SEMESTER – V

Course Title	BASICS RESEARCH METHODS
Total Hrs.	60
Hrs./Week	4
Course Code	21UECO52A
Course Type	DSE-II-A
Credits	4
Marks	100

General Objective:

To enable the students to understand the basic concept of Research Methods and to help students acquire the skill set for Research in Commerce.

Course Objectives:

CO	The learners will be able to:
CO-1	Identify the concept and methods of research
CO-2	Understand the types and steps in research
CO-3	Develop knowledge in research design and sampling techniques
CO-4	Interpret the collection of data and preparation of questionnaire
CO-5	Measure skill to write a research project

UNIT I: Introduction to Research

Research – Definition – Characteristics of research – Objectives or Purpose of research – Scientific Method – Requisites of a Good scientific method – The components of scientific Approach – the procedural and the personal – Role of theory in research – Conceptual or Theoretical models.

UNIT II: Types and Steps in research

Types of research – Steps in research – Need for reviewing literature – Formulation of research problem – Fixing Objectives – Hypotheses – Types of hypotheses – Null and Alternate hypothesis.

UNIT III: Research Design and Sampling Techniques

Research Design – Essentials of Design – Contents of a research design – Survey – Census Vs Sampling – Sampling Techniques or Methods – Probability Vs. Non-Probability sampling methods – Basic concept relevant to Sample size.

UNIT IV: Methods and Tools for data collections

Data – Type of data – Primary Vs Secondary data – Methods of collecting primary data – Sources of secondary data – Schedule Vs Questionnaire – Types of questions – Measurement scale and Indices – Characteristics of a Good Schedule / Questionnaire.

UNIT V: Report Writing

Meaning and Purpose of a research report – Types of reports – Research report format – principles of writing report – Documentation – Footnotes and Bibliography – Evaluation of a research report.

TEXTBOOK:

C.R. Kothari – Research Methodology – Methods and Techniques, New International (P) Ltd., Publishers – 2005

REFERENCE BOOKS:

1. Krishnaswami, O. R., & Ranganatham, M. (2011). Methodology of research in social sciences. Himalaya Publishing House.
2. Cooper, D. R., Schindler, P. S., & Sun, J. (2006). Business research methods (Vol. 9, pp. 1-744). New York: McGraw-Hill.
3. Zikmund, W. G., Carr, J. C., & Griffin, M. (2013). Business Research Methods (Book Only). Cengage Learning

Course Outcomes:

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Describe the concepts and methods of research	2,4	Remembering
CO-2	Classify the types , steps of research and formulation of hypothesis	1	Understanding
CO-3	Discover the research problem and construct the research design	2,5	Applying
CO-4	Analyze data collection and Prepare questionnaire and interview schedule	2,3	Analysing
CO-5	Evaluate a research report	1,3,4	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits			
V	21UECO52A	BASICS RESEARCH METHODS				60	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓		✓	✓		✓	✓	✓	✓	
CO-2			✓	✓				✓		✓
CO-3	✓	✓	✓				✓	✓		✓
CO-4	✓		✓	✓			✓	✓		✓
CO-5	✓	✓	✓			✓			✓	✓
	Number of matches (✓) =29Relationship = Medium									

SEMESTER – V

Course Title	ACCOUNTING STANDARDS
Total Hrs.	60
Hrs./Week	4
Course Code	21UECO52B
Course Type	DSE-II-B
Credits	4
Marks	100

General Objective:

To enable the students to have a solid foundation in accounting and reporting requirements of the Companies' Act and relevant Indian Accounting Standards.

Course Objectives:

CO	The learners will be able to:
CO-1	Observe companies in India, adopt the standards and to implement internationally recognised best practices.
CO-2	Understand that compliance is maintained world wide.
CO-3	Chart out a single framework for a single accounting system.
CO-4	Analyze the developed standard in accordance with IFRS principles.
CO-5	Consider the systems used in India that could be analysed and understood by global companies.

UNIT-I: INTRODUCTON:

Introduction to Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Accounting Standards in India (AS) – Need for Convergence Towards Global Standards – International Financial Reporting Standards as Global Standards – Benefits of Convergence with IFRS – Applicability of Accounting Standards in India.

UNIT-II: AS 1, 2, 3, 4, 5, 7 and 9:

AS-1: Disclosure of Accounting Policies – AS-2: Valuation of Inventories – AS-3: Cash Flow Statement – AS-4: Contingencies and Events Occurring after Balance Sheet Date – AS-5: Net Profit / Loss for the Period, Prior Period, Extraordinary Items and Changes in Accounting Policies – AS-7: Accounting for Construction Contracts – AS-9: Revenue Recognition.

UNIT-III: AS-10, 11, 12, 13, 14, 16 and 17:

AS-10: Property Plant and Equipment – AS-11: Accounting for the Effects of Changes in Foreign Exchange Rates – AS-12: Accounting for Government Grants – AS-13: Accounting for Investments – AS-14: Accounting for Amalgamations – AS-16: Accounting for Borrowing Costs – AS-17: Segment Reporting.

UNIT-IV: AS-18, 19, 20, 22, 24, 26 and 29:

AS-18: Related Party Disclosures – AS-19: Accounting for Leases – AS-20: Earnings Per Share – AS-22: Accounting for Taxes on Income – AS-24: Discontinuing Operations – AS-26: Accounting for Intangibles – AS-29: Provisions, Contingent Liabilities and Contingent Assets.

UNIT-V: Introduction of Ind AS:

Introduction - Development in Ind AS – List of Ind AS – Significance of Ind AS – Carve outs/ins in Ind AS – AS Vs. Ind AS - Road map for implementation of Ind AS.

TEXTBOOKS:

1. Accounting Standards: Saini, HPH
2. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
3. Accounting Standards: Rawat D.S, Taxmann Allied Services Private Limited

REFERENCE BOOKS:

1. IFRS Concepts and Applications: Kamal Garg, Bharat Law House Pvt. Limited
2. Accounting Theory: Porwal L.S, TataMcGraw-Hill Publishing Company
3. Accounting Theory & Management Accounting: Jain S.P. & Narang K.L, Kalyani
4. Accounting Standards and Corporate Accounting Practices: Ghosh T.P, Taxman

Course Outcomes:

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Describe the basic understanding and issuing principles & Procedures of Accounting Standards, Ind AS & IFRS.	1	Remembering
CO-2	Interpret and illustrate the accounts with relevant to accounting standard from 1 to 9.	3,4	Understanding
CO-3	Explain the accounting standard from 10 to 19.	3,4	Applying
CO-4	Learn the deep insight of all the accounting aspects of accounting standard from 18 to 29.	3,4	Analyzing
CO-5	Assess that companies can harmonize accounting rules so that global accounting principles can be built through harmonization.	3,4,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
V	21UECO52B	ACCOUNTING STANDARDS					60	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓		✓		✓	✓				
CO-2	✓		✓	✓	✓	✓		✓	✓	
CO-3	✓		✓	✓		✓		✓	✓	
CO-4	✓		✓	✓		✓		✓	✓	
CO-5	✓		✓	✓	✓	✓		✓	✓	✓
	Number of matches (✓) = 31 Relationship = High									

SEMESTER – V

Course Title	LOGISTICS MANAGEMENT
Total Hrs.	60
Hrs./Week	4
Course Code	21UECO52C
Course Type	DSE-II-C
Credits	4
Marks	100

General Objective:

To understand of the role of logistics in a market- oriented society and try to have opportunities for comprehensive analysis

Course Objectives:

CO	The learners will be able to:
CO-1	Identify the Concept of Logistics of Business
CO-2	Explain the transportation of Logistical Business
CO-3	Experiment International Logistics and Supply Chain Management
CO-4	Evaluate the international Insurance and risk management
CO-5	Assess Logistical Business through Air Transportation

UNIT I:

The Logistics of Business – The Logistical Value Proposition - The Work of Logistics – Logistical Operating Arrangements – Flexible Structure – Supply Chain Synchronization,

UNIT II:

Transport Functionality, Principles and Participants – Transportation Service – Transportation Economics and Pricing –Transport Administration – Documentation

UNIT III:

International Logistics and Supply Chain Management: Meaning and objectives, importance in global economy, Characteristics of global supply chains: Global Supply Chain Integration – Supply Chain Security – International Sourcing – Role of Government in controlling - international trade and its impact on Logistics and Supply Chain.

UNIT IV:

International Insurance – Cargo movements – water damage – Theft – Privacy- pilferage – Other risk – perils with air shipments – Risk Retention – Risk Transfer – Marine Cargo Insurance – Coverage - A, B,C classes – Elements of air freight Policy – Commercial Credit - Insurance – Size of Vessels, Tonnage, Types of vessels- Container, - Combination ships – Non-vessel operating carriers

UNIT V:

International Air transportation – Types of aircrafts – Air cargo-Regulations – Truck and Rail Transportation – Inter model – pipelines- Packaging objectives – TCL,LCC – Refrigerator – goods – customs duty – non-traffic barriers – customs cleaning process – International - logistics Infrastructure

TEXTBOOK:

Dr. L. Natarajan, Logistics and Supply Chain Management, Margham Publications, Chennai – 600 017

REFERENCE BOOKS:

1. Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.
2. Burt, Dobbler, Starling, World Class Supply Management, TMH.
3. Donald J Bowersox, David J Closs, Logistical Management, TMH

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Define the concepts of Logistics and its importance in business.	1	Remembering
CO-2	Describe the economical transport functionality.	2,3	Understanding
CO-3	Develop the International Logistics and the supply chain management.	1,3,4	Applying
CO-4	Estimate the international cargo insurance policies.	2,4	Analyzing
CO-5	Evaluate both domestic and international transportation problems and find effective solutions.	2,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits			
V	21UECO52C	LOGISTICS MANAGEMENT				60	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓		✓	✓	✓		
CO-2		✓		✓			✓	✓	✓	
CO-3	✓	✓	✓	✓		✓		✓		
CO-4	✓	✓		✓		✓		✓	✓	
CO-5	✓	✓	✓	✓		✓		✓		✓
	Number of matches (✓) = 31Relationship = High									

SEMESTER – V

Course Title	ADVERTISING
Total Hrs.	30
Hrs./Week	2
Course Code	21USCO51
Course Type	SEC-V
Credits	2
Marks	100

General Objective:

To learn the role of Advertising in commercial endeavors and to appreciate functions of advertising and advertising agencies.

Course Objectives:

CO	The learners will be able to:
CO-1	Identify objectives behind advertising
CO-2	Observe the marketing research
CO-3	Explain various advertising media
CO-4	Categorize the functions of Advertising Agency
CO-5	Grade the ethical and legal issue of advertising

UNIT I: Advertising

Advertising in Marketing Mix -Nature -Scope -Kinds -Advertising as a career-Economics aspects of advertising.

UNIT II: Marketing research and advertising budget

Marketing research for advertising - Consumer, media and product - Advertising Strategy - Objectives - Principles - DAGMAR - Advertising budget -Process- Methods

UNIT III: Advertising copy and media

Advertising campaign - Planning Creativity-Advertisement copy - Types - Components -Essentials - Copy layout - Visualisation to layout --Advertising Media -Types -Selection Scheduling -New media options: Internet.

UNIT IV: Advertising agency

Advertising Agency- Functions- Organisation - Agency relationship with client and with media selection of an agency- Agency compensation.

UNIT V: Effectiveness of advertising

Measuring effectiveness of advertising - Pre-testing – Post-testing- Advertising audit - Social, ethical and legal aspects of advertising - Control and regulation over advertising.

TEXTBOOKS

S.A. Chunawalla,K. J Kumar, K.C. Sethia, G.V. Subramanian UG Suchark, Advertisingtheory and practice 4thEd., Himalaya Publishers.

REFERENCE BOOKS:

1. Manendra Mohan – Advertising Management – Concepts and Cases, TMH
2. S.A.Chunawalla – Advertising Sales and Promotion Management , Himalaya Publishers
3. M.N.Mishra – Sales Promotion and Advertising Management 2nd Ed, Himalaya Publishers

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Define the concept of advertising	1,2	Remembering
CO-2	Explain the marketing research	2,3	Understanding
CO-3	Interpret the importance of advertising copy and various types of advertising media	3,4	Applying
CO-4	Appraise the concept of advertising agency	3, 4, 5	Analyzing
CO-5	Evaluate the effectiveness of advertising	4,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
V	21USCO51	ADVERTISING					30	2		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓		✓		✓		
CO-2	✓	✓	✓	✓		✓	✓	✓		✓
CO-3	✓	✓	✓	✓		✓	✓	✓		
CO-4	✓	✓	✓	✓		✓	✓	✓		
CO-5	✓	✓	✓	✓		✓	✓	✓		✓
	Number of matches (✓) = 36 Relationship = High									

SEMESTER - VI

Course Title	MANAGEMENT ACCOUNTING
Total Hrs.	90
Hrs./Week	6
Course Code	21UCCO61
Course Type	DSC-XVII
Credits	4
Marks	100

General Objective:

To impart knowledge and understand the concepts of Management Accounting

Course Outcomes:

CO	The learners will be able to:
CO-1	Identify nuances on Management Accounting.
CO-2	Group the techniques of Management Accounting with business situation.
CO-3	Administer fund flow and cash flow.
CO-4	Compare budget and budgetary control.
CO-5	Justify the use of costing data for planning, control and decision making.

UNIT I

Management Accounting - Definition - Objectives - Nature – Scope - Function –Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting - Advantages-Limitations of Management Accounting.

UNIT II

Ratio analysis-Meaning-Nature-Uses-significance-Limitations - Classification - solvency ratios - Profitability ratios - Activity ratios.

UNIT III

Fund Flow analysis - Meaning - Funds - Statement of changes of Working Capital - Preparation of Fund Flow Statement- Cash Flow Analysis - Meaning of Cash flow – Operating Activities – Treatment of special items of AS 3 Format of cash flow statement - Fund Flow Statement Vs Cash Flow Statement

UNIT IV

Budget and Budgetary control - Budget -Meaning - Budgetary control-objectives-features-advantages and limitations-classification-preparation of flexible budget and cash budget

UNIT V

Marginal Costing - Meaning -features - assumptions - Break Even Analysis - assumptions - advantages - Limitations – Standard Costing: Material, Labour and Overhead variances.

(Theory 40 % and Problems 60 % (Simple Problems))

TEXTBOOKS:

1. Management Accounting - S.N.Maheswari
2. Management Accounting E. Gordon N. Sundram Himalaya Publishing House. Gupta KalyaniPublishers.

REFERENCE BOOKS:

1. Management Accounting - R.S.N. Pillai and Bhagavathi, S.ChandandCo.
2. Management Accounting - S.P.Gupta
3. Management Accounting -Dr. M. Wilson, Himalaya Publishing House

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Observe the Basics of Management Accounting.	1	Remembering
CO-2	Associate themselves to give proper idea on financial statement analysis in practical point of view.	1, 2	Understanding
CO-3	Apply their knowledge about budget control keeping in mind the scope of the concept.	1, 2, 3	Applying
CO-4	Illustrate the know-how and concept of marginal costing with practical problems.	1, 3, 4	Analysing
CO-5	Distinguish the various techniques to develop skills for decision making to a given accounting situation in business contexts.	1, 2, 4,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours			Credits
VI	21UCCO61	MANAGEMENT ACCOUNTING					90			4
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	CO-1	✓		✓	✓		✓			
	CO-2	✓		✓			✓	✓	✓	✓
	CO-3	✓		✓			✓	✓	✓	✓
	CO-4	✓		✓			✓	✓	✓	✓
	CO-5	✓		✓	✓		✓		✓	✓
	Number of matches (✓) = 29Relationship = High									

SEMESTER – VI

Course Title	INDIRECT TAXES
Total Hrs.	75
Hrs./Week	5
Course Code	21UCCO62
Course Type	DSC-XVIII
Credits	4
Marks	100

General Objective:

To enable the students to understand the basic indirect tax structure in India and to understand the fundamentals of GST Act and Customs Act

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the fundamental concepts of Indirect Taxes in India
CO-2	Differentiate the basic concepts in Goods and Services Tax Act
CO-3	Employ the implementation of the provisions of GST Act in a Business
CO-4	Categorize the various types of taxes levied under the GST Act
CO-5	Evaluate Customs Duty

UNIT I

Indirect Taxes - Meaning - Special features – Types - Merits - Demerits
- Major reforms in indirect taxation in India – Direct Tax Vs Indirect Tax.

UNIT II

Goods and Service Tax Act 2016 (GST) – Introduction – Meaning – Definition – Major features of GST – Application of GST – Benefits – Administration of GST – Exemption – Levy and collection – Composition scheme – Reverse charges – Time and Value of Supply – GST Valuation.

UNIT III

GST Registration procedure – Tax invoice – GST rates for Goods and Services – Payment of Tax – Input Tax Credit (ITC) – Returns – types – Due date – Penalty – GST on e-commerce – Simple problems on Goods and Services – E-way Bill.

UNIT IV

Integrated Goods and Service Tax (IGST) – Meaning – Definition – Interstate trade – Levy of Tax – Time and Place of Supply – Input Tax Credit for IGST – Zero rate supply.

UNIT V

Customs Act 1962 – Nature of customs duty – Taxable event – Territorial waters of India – Indian Customs waters – Types of Customs Duty - Customs value – Inclusions and Exclusions – Simple problems on computation of customs value and duty.

(Theory 60 % and Problems 40 %)

TEXTBOOK:

Indirect Taxes – CA S. Balasubramanian

REFERENCE BOOKS:

1. Goods and Services Tax, Dr. H.C. Mehrotra and V.P. Agarwal, SahityaBhawan Publications, Agra.
2. GST - A Brief Introduction, L.V.R. Prasad and G.J. Kiran Kumar, PK Publishers.
3. Provisions of GST Act 2016.
4. Customs Law Manual - R.K. Jain
5. Customs Tariff of India - R.K. Jain

Course Outcome

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the historical background to Indirect Taxes.	1,3	Remembering
CO-2	Discuss the basic provisions of Goods and Service Tax Act.	1,3,4	Understanding
CO-3	Experiment the procedures on how to register a business concern under Goods and Service Tax Act.	1,3,4	Applying
CO-4	Classify the various forms of filing Returns under GST Act.	1,2,5	Analyzing
CO-5	Appraise about the basic provisions of Customs Act.	1,2,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course							Hours	Credits
VI	21UCC062	INDIRECT TAXES							75	4
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	CO-1	✓			✓	✓	✓		✓	
	CO-2	✓		✓	✓	✓	✓	✓	✓	
	CO-3	✓		✓	✓	✓	✓	✓	✓	
	CO-4	✓	✓	✓		✓	✓	✓	✓	✓
	CO-5	✓		✓	✓	✓	✓	✓	✓	✓
	Number of matches (✓) = 40 Relationship = High									

SEMESTER – VI

Course Title	INDUSTRIAL LAW
Total Hrs.	75
Hrs./Week	5
Course Code	21UCCO63
Course Type	DSC-XIX
Credits	4
Marks	100

General Objective:

To enable the students to acquire knowledge on basic Industrial Laws.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the provisions of Industrial Dispute Act.
CO-2	Compare the Laws relating to a Factory.
CO-3	Experiment the problems relating to compensation to workers.
CO-4	Analyze the issues relating to Employee provident Fund, ESI, and other provisions of Trade Union Act.
CO-5	Justify the law relating to Gratuity to employees.

UNIT I - The Industrial Disputes Act 1947:

Object - industrial dispute - Prevention and Settlement - Award and Settlement - Strike, lockout - illegal strike and lockout, Retrenchment, Lay off, closing down - Conciliation and adjudication machineries - unfair labour practice.

UNIT II - Factories Act 1948:

Factory, manufacturing process - Power of inspector - Hazardous proven - Health, Safety and welfare - working hours Leave with wages - Employment nature of women and young person - certifying surgeon - Certificate of fitness.

UNIT III -The workmen's Compensation Act 1923:

Rules regarding determination of compensation - Liabilities of employer, Defenses available to employer - Distribution of compensation - Notice and claim.

UNIT IV -The Trade Unions Act 1926:

Registration - Rights and Privileges of registered trade union - Amalgamation, check off system of membership, Devolution of trade union the Employees State Insurance Act 1948 - Benefits - Administration of ESI Schemes - ESI Court - Coverage - Contribution - The Employees Provident Funds and miscellaneous provisions Act 1952 -Coverages, Administration of EPF - Schemes Various benefits, contribution - EPF appellate tribunal - Inspection.

UNIT V - The Payment of Gratuity Act 1972:

Payment and forfeiture of gratuity, Determination to claim gratuity - Time of payment of gratuity -The payment of wages Act 1936 - Time and mode of payment of wage, various deductions to be made and not to be made - The Minimum Wages Act 1948 - Wages content - Fixation and Revision of minimum wage - Schedule employment, Cost of living

price index number -The payment of Bonus Act 1965 - Eligibility, disqualification of bonus - Determination of bonus - minimum and maximum bonus - Principle of set - on and set - off - Forfeiture of bonus - Time of payment of bonus.

TEXTBOOK:

1. Elements of mercantile Law -N.D.Kapoor, Sultan Chand & Sons

REFERENCE BOOKS:

1. Industrial Law -S.K.Puri
2. Labour Law – Mishna

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Define the Industrial Dispute Act	1,3,4	Remembering
CO-2	Report the provisions of Factories Act	1,3,4	Understanding
CO-3	Administer to deal with a situation in a business concern in the payment of Workmen Compensation	1,3,4	Applying
CO-4	Evaluate the Provisions relating to Employees Provident Fund, ESI, etc.,	1,3,5	Analyzing
CO-5	Justify the payment of Gratuity Act	1,3,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours		Credits	
VI	21UCC063	INDUSTRIAL LAW					75		4	
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	CO-1	✓		✓	✓	✓		✓	✓	
	CO-2	✓		✓	✓	✓		✓	✓	
	CO-3	✓		✓	✓	✓		✓	✓	
	CO-4	✓		✓	✓	✓		✓	✓	✓
	CO-5	✓		✓	✓	✓		✓	✓	
	Number of matches (✓) = 36 Relationship = High									

SEMESTER – VI

Course Title	Tally ERP
Total Hrs.	60
Hrs./Week	4
Course Code	21UECO61A
Course Type	DSE-III-A
Credits	4
Marks	100

General Objective:

To inculcate theoretical knowledge and skill in Tally.

Course Objectives:

CO	The learners will be able to:
CO-1	Locate company in Tally Software
CO-2	Estimate Vouchers
CO-3	Apply the Inventory management in Tally
CO-4	Analyze various financial Reports
CO-5	Measure the various statements Other than Final Accounts with the help of Tally

UNIT I

Introduction to Tally, Company and Accounting Information Menu
Tally Features - Technological advantages of tally accounting software
- Tally Screen components - Gateway of Tally - Company information menu - Creating a company - Accounting information menu - Managing of cost centers and cost categories - Concepts of Groups in Tally - Managing and Operating groups - Managing and operating Ledgers - F11 Features - F12 Configuration

UNIT II

Managing and Operating Vouchers - Meaning of Voucher - Predefined vouchers in Tally, Accounting Vouchers - Inventory Vouchers and Unconventional Vouchers - Entering Transaction in Vouchers

UNIT III

Managing and Operating Inventory Information Menu - Stock items - Units of measure; Stock groups, Stock categories, Godown, Price list, inventory vouchers

UNIT IV

Tally Reports - Reports which can be accessed from gateway of Tally under “Reports”, Reports which can be accessed through the menu “Display” under report - Export and import of data - Printing reports - Tally ODBC

UNIT V

Tally Advanced Financial Management and Control - Preparation of Bank Reconciliation statement, Fund Flow Statement, Branch Accounting, Flexible period accounting, Budgeting and Control, Variance Analysis and Ratio Analysis

(Theory 2 hours Practical 2 hours)

TEXTBOOK:

Tally –NamrataAgarwal

REFERENCE BOOKS:

1. Tally User Manual, Tally Solutions (P) Limited
2. Tally –Nadani

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the various features of Tally.	1,2,3	Understanding
CO-2	Explain the system of Tally accounting in a business concern.	1,2,3	Understanding
CO-3	Apply the various vouchers in Tally.	1,2,3	Applying
CO-4	Appraise Inventory, godown and the price list.	2,4,5	Analysing
CO-5	Summarize report based on the Tally systems.	2,4,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits			
VI	21UECO61A	Tally ERP				60	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓		✓	✓		✓	✓
CO-2	✓	✓	✓		✓	✓		✓		✓
CO-3	✓	✓		✓		✓	✓	✓	✓	
CO-4	✓	✓	✓	✓	✓	✓	✓		✓	✓
CO-5	✓	✓	✓		✓	✓	✓	✓		✓
	Number of matches (✓) = 39 Relationship = High									

SEMESTER – VI

Course Title	INTERNATIONAL BUSINESS
Total Hrs.	4
Hrs./Week	60
Course Code	21UECO61B
Course Type	DSE-III-B
Credits	4
Marks	100

General Objective:

To familiarize the students with the concepts of international business

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the concepts of international business environment.
CO-2	Identify the concepts of international monetary system
CO-3	Articulate the concept of Balance of Payment and study about flow of goods and services between countries
CO-4	Classify multinational corporations
CO-5	Evaluate foreign direct investment

UNIT I: International Business:

Nature, importance, and scope – Mode of entry into international business – Framework for analyzing international business environment – geographical, economic, socio-cultural, political and legal environment. International trade barriers.

UNIT II: International Monetary and Financial System:

Importance of international finance; Bretton woods conference and afterward, IMF and the World Bank-ADB-WTO-

UNIT III: The balance of Payment and International Linkages:

Balance of payments and its components; the international flow of goods, services, and capital

UNIT IV: Multinational Corporations:

Conceptual framework of MNCs; MNCs and host and home country relations; Technology transfers – importance and types.

UNIT V: Foreign Direct Investment:

Foreign Direct Investment (FDI) – foreign indirect investment- foreign investment instrument – GDR, ADR.

TEXTBOOKS:

1. International Business, Bimal Jaiswal, Himalaya Publishing House, Mumbai.
2. International Business, Paul, Justin, Prentice Hall of India, New Delhi

REFERENCE BOOKS:

1. International Business: Text and Cases, Francis Cherunilam, Prentice Hall of India, New Delhi
2. International Business, Sumati Verma, Pearson Education
3. International Business, V.K. Bhalla, S.Chand Publishing
4. Adhikary, Manab, Global Business Management, McMillan, New Delhi.

5. Black and Sundaram, International Business Environment, Prentice Hall of India, New Delhi
6. Aswathappa, International Business, Tata McGraw Hill Publications, New Delhi.

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the international business environment in the current scenario.	1,3	Understanding
CO-2	Discuss about the role of IMF, World Bank, ADB and WTO in initiating international business ventures.	1,3	understanding
CO-3	Chart out the importance of a balanced international trade.	2,3	Applying
CO-4	Categorize the function of Multinational Corporations and their trade relationship with Indian Companies.	1,2,5	Analyzing
CO-5	Justify the Foreign Direct Investment.	2,4,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course				Hours	Credits			
VI	21UECO61B	INTERNATIONAL BUSINESS				60	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓		✓		✓	✓		✓		
CO-2	✓	✓	✓			✓		✓		
CO-3	✓		✓		✓		✓	✓		
CO-4			✓	✓	✓	✓	✓			
CO-5		✓		✓	✓		✓		✓	
	Number of matches (✓) = 25 Relationship = High									

SEMESTER – VI

Course Title	OFFICE MANAGEMENT
Total Hrs.	60
Hrs./Week	4
Course Code	21UECO61C
Course Type	DSE-III-C
Credits	4
Marks	100

General Objective:

To familiarize the students with the principles, functions and techniques of office management which helps to effectively manage business enterprises and to impart the basic knowledge about secretarial practice.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the concept of office management.
CO-2	Estimate the qualities, duties and responsibilities of office manager.
CO-3	Apply the knowledge of Filing.
CO-4	Explain the concept of indexing.
CO-5	Summarize the report.

UNIT I

Introduction: Meaning, functions of modern office - primary functions - administrative Management functions - importance of office management - Principles of office management and organization Chart - Job - Office Manuals - Flow of Work - Delegation -

UNIT II

Centralization and decentralization of office services - meaning. Office Manager, Qualifications - duties - qualities of office manager - Arrangement, site or location of office - Layout of office - Open Office and Private Office.

UNIT III

Furniture - Correspondence and Mail - centralized, decentralized Correspondence - merits and demerits - mail management - Filing and indexing: Filing: Meaning - importance - types - objective - essentials of good filing system - centralized and decentralized filing - methods of filing - filing equipment.

UNIT IV

Indexing: meaning - need - objectives - essentials of good indexing - types - Weeding of old records. Office Stationery - Purchase - Control of Stationery - Consumption of Stationery - Forms - importance - advantages and disadvantages - types. Office Appliances - importance - Advantages - disadvantages - types.

UNIT V

Environment and working conditions - Work place quality 5S - Office equipment - Meaning and importance of office automation – objectives of office mechanization - Kinds – Report – stages in reporting – guiding principles for a good report

TEXTBOOK:

Office Management, R S N Pillai & Bagavathi, S. Chand

REFERENCE BOOKS:

1. Office Organisation and Management, S P Arora, Vikas Publishing
2. Principles of Office Management, R.C. Bhatia, Lotus Press, New Delhi
3. P.K. Ghosh, Office Management, Sultan Chand & Sons. New Delhi
4. R.K. Chopra and Priyanka Gauri, Office Management, Himalaya Publishing House

Course Outcomes:

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the functions and importance of managing an office.	1	Understanding
CO-2	Explain the role of an office manager	2,3	Understanding
CO-3	Experiment the skills in office correspondences.	2,3	Applying
CO-4	Analyze the uses of Office Forms and modern office Appliances	1,3,4	Analyzing
CO-5	Justify using the 5S techniques to ensure quality of work in an office besides preparing an office manual or a report.	2,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits		
VI	21UECO61C	OFFICE MANAGEMENT					60	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓		✓		✓		
CO-2	✓	✓	✓	✓		✓	✓	✓		
CO-3		✓	✓	✓		✓	✓	✓	✓	
CO-4				✓		✓	✓	✓	✓	
CO-5				✓		✓	✓	✓	✓	
	Number of matches (✓) = 30 Relationship = High									

SEMESTER - VI

Course Title	PROJECT
Total Hrs.	120
Hrs./Week	8
Course Code	21UECO62
Course Type	DSE-IV
Credits	6
Marks	100

GUIDELINES:

1. The project may be done individually or in groups not exceeding five per group.
2. The minimum length of the project should be 30 pages in A4 size.
3. Marks for the project report will be 100 divided as 60% for the project and 40% for Viva-Voce Examination.

EVALUATION SCHEME:

The Project will be evaluated by both the Internal and External Examiners. Each Examiner will evaluate for 100 marks. The average mark obtained by the candidate is considered marks for the Project Report. The allocation of marks for Project is as follows:

Scheme of Evaluation:

Project	Internal	External
Word of title / Topic	5	5
Objectives / Formulation including Hypothesis	5	5
Review of Literature	10	10
Methodology / Techniques / Procedures adopted	15	15
Summary / Findings / Summation	10	10
Works Cited / Work Consulted / References / Annexures / Footnotes	10	10
Relevance of project to social needs	5	5
	60	60

SEMESTER – VI

Course Title	SALESMANSHIP
Total Hrs.	30
Hrs./Week	2
Course Code	21USCO61
Course Type	SEC-VI
Credits	2
Marks	100

General Objective:

To familiarize the students with the fundamentals of salesmanship and to make the students to understand efforts to be taken while assuming selling as a carrier.

Course Objectives:

CO	The learners will be able to:
CO-1	Understand the concepts of salesmanship and duties of salesman.
CO-2	Classify the types of sales report.
CO-3	Interpret the Maslow's theory of motivation.
CO-4	Analyze the concept of selling process.
CO-5	Justify the various types of sales report.

UNIT I

Salesmanship meaning - Types of salesman – Characteristics of a good salesman - Duties of sales manager – control of salesmen – methods of controlling salesmen –

Unit II

Salesmen report and its uses – types of report forms - types of selling situations - Career opportunities in selling, Measures for making selling an attractive career.

UNIT III

Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.

UNIT IV

Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.

UNIT V

Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling.

TEXTBOOK:

Salesmanship and publicity – J.S.K Patel – Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

1. Dr.Rusdom S. Davar, Hohrab, R.Davar and Nusli R. Davar and Nusli R. Davar – Salesmanship and Publicity – Vikas Publishing Pvt., Ltd, New Delhi.
2. Salesmanship – C.A. kirkpatric – South wster Publishing – Indian Reprint by J.Taraporewal, Bombay.
3. Kapoor Neru, Advertising and personal selling, Pinnacle, New Delhi.

Course Outcomes

CO	Upon completion of the course, the students will be able to:	PSOs Addressed	Cognitive Level
CO-1	Understand the concept of salesmanship.	1, 4	Understanding
CO-2	Discuss the carrier opportunities in selling.	1, 4	Understanding
CO-3	Discover the concept of motivation and buying motives and their uses in personal selling.	2	Applying
CO-4	Experiment identification prospective buyers facilitate buying process and maintain a good relationship.	4	Analyzing
CO-5	Evaluate the sales policy and prepare effective sales report and notes of implementation of sale.	1	Evaluating

Relationship Matrix

Semester	Course Code		Title of the Course			Hours	Credits				
VI	21USCO61		SALESMANSHIP			30	2				
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)					
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5	
	CO-1	✓	✓				✓	✓	✓		
	CO-2	✓	✓	✓				✓	✓		
	CO-3		✓	✓			✓	✓	✓	✓	
	CO-4	✓	✓					✓	✓	✓	
	CO-5	✓	✓	✓		✓	✓	✓	✓		
	Number of matches (✓) = 27 Relationship = Medium										

THE SCHEME OF EXAMINATIONS UNDER CHOICE BASED CREDIT SYSTEM

- The medium of instruction in all the UG and PG Programmes is English and Students shall write the CIA Tests and the Semester Examinations in English. Three CIA Tests for one hour each will be conducted. For the calculation of CIA Tests marks the average of the best two tests will be taken. The portion for each test can be 1.5 units of the unitized syllabi.
- Two assignments for the Undergraduate Programmes and one assignment and one seminar for the Postgraduate Programmes are compulsory.
- Two Practical Examinations will be conducted for CIA at the end of the semester and the average will be taken.

Distribution of Marks for the Students admitted into the UG and PG Programmes from the academic year 2021-2022

CIA Tests and Semester Examinations

Undergraduate, Certificate, Diploma and Advanced Diploma Programmes						
Course Type	TOTAL MARKS	CIA TESTS MAX.MARKS	SEMESTER EXAMINATION Max. Marks	PASSING MINIMUM		
				CIA	SEM. EXAM	OVERALL
Theory	100	25	75	Nil	30	40
Practical (2Hrs.)	50	20	30	Nil	12	20
Practical (4Hrs.)	100	40	60	Nil	24	40
Project	100	Nil	Report- 60 Marks Viva-Voce- 40 Marks	Nil	Nil	100

Postgraduate Programmes						
Course Type	TOTAL MARKS	CIA MARKS	SEMESTER EXAM	PASSING MINIMUM		
				CIA	SEM. EXAM	OVERALL
Theory	100	40	60	Nil	30	50
Practical	50	20	30	Nil	15	25
Practical (for PG Maths only)	100	40	60	Nil	30	50
Project Report	150	Nil	Project Report- 90 Marks Viva-Voce Examination - 60 Marks	Nil	Nil	150

CIA TESTS

Distribution of Marks

Components	Tests (A)			Assignment (B)	Seminar (C)	Record Note (D)	Total (A+B+C+D)
	I	II	III				
UG-Theory	20	20	20	5	-	-	25
	The Average of the Best Two Tests:20						
PG-Theory	30	30	30	5	5	-	40
	The Average of the Best Two Tests:30						
UG- Practical (2 hrs)	15	15		-	-	5	20
	The Average of the Tests: 15						
UG- Practical (4 hrs)	30		30	-	-	10	40
	The Average of the Tests: 30						
PG-Practical	15	15		-	-	5	20
	The Average of the Tests: 15						
PG-Practical (Maths only)	30	30		-	-	10	40
	The Average of the Tests: 30						

Question Pattern for CIA Test (Theory)

Programme	Question Paper Pattern			Total (A+B+C)
	Part-A	Part-B	Part-C	
UG	MCQs- 8x0.5=4 marks	Internal Choice (Either or type). 2x4=8 marks Answer should not exceed 250 words	Internal Choice (Either or type) 1x8=8 marks Answer should not exceed 500 words	20
PG	MCQs- 20x0.5=10 marks	Internal Choice (Either or type) 3x4=12 marks Answer should not exceed 250 words	Internal Choice (Either or type) 1x8=8 marks Answer should not exceed 500 words	30

End Semester Examination (ESE)

The students who have put in the required number of days of attendance are eligible to appear for the End Semester Examinations irrespective of whether they have passed in the CIA Tests or not. They have to pay the examination fees for all the current courses and the arrear courses, if any, and submit the application form before the due date specified for the purpose. For any reason, the dates will not be extended. Hall tickets will be issued only for those who have paid the fees. The question papers for the End Semester Examinations for all the theory courses of the UG and the PG Programmes will be set for 75 marks.

Question Pattern for End Semester Examinations (Theory)

Programme	Question Paper Pattern			Total (A+B+C)
	Part-A	Part-B	Part-C	
UG	MCQs- 30x0.5=15 marks	Internal Choice (Either or type) 5x4=20 marks Answer should not exceed 250 words	Internal Choice (Either or type) 5x8=40 marks Answer should not exceed 500 words	75
PG	MCQs- 30x0.5=15 marks	Internal Choice (Either or type) 5x4=20 marks Answer should not exceed 250 words	Internal Choice (Either or type) 5x8=40 marks Answer should not exceed 500 words	$(\frac{x}{75} \times 60)$ 60

The Question Paper Pattern for the End Semester Examinations (Practical)

The Question Paper Pattern is designed by the respective departments.