

**CAUVERY COLLEGE FOR WOMEN
(AUTONOMOUS)**

Nationally Accredited with 'A+' Grade by NAAC

TIRUCHIRAPPALLI

**PG & RESEARCH DEPARTMENT OF
COMMERCE**



LEARNING OUTCOMES BASED CURRICULUM

FRAMEWORK

(CBCS - LOCF)

B.Com.

2024 -2025 and Onwards

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)
PG & RESEARCH DEPARTMENT OF COMMERCE

VISION

Commitment to pursue excellence in commerce education, while equipping students with knowledge and skills in commerce stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into national assets, and to pursue a real holistic development, integrity moral and ethical uprightness.

MISSION

- To promote excellent education in the changing environment of information and communication technology and commerce sectors.
- Creating an urge in students to take up entrepreneurship in online to be successful by standing on their feet instead of being dependent on others.
- Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.

**PROGRAMME EDUCATIONAL OBJECTIVES
(PEOs)**

PEOs	Statements
PEO1	LEARNING ENVIRONMENT To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest quality standards and train the students to be effective leaders in their chosen fields.
PEO2	ACADEMIC EXCELLENCE To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal.
PEO3	EMPLOYABILITY To equip students with the required skills in order to adapt to the Changing global scenario and gain access to versatile career opportunities in multidisciplinary domains.
PEO4	PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation.
PEO5	GREEN SUSTAINABILITY To understand the impact of professional solutions in societal and environmental contexts and demonstrate the knowledge for an overall sustainable development.

PROGRAMME OUTCOMES FOR B.Com., B.Com. CA,

B.B.A. PROGRAMME

PO NO.	On completion of B.Com. /B.Com. CA / B.B.A. Programme, The students will be able to
PO 1	PROGRAMME KNOWLEDGE AND ENVIRONMENT SUSTAINABILITY Acquire a strong foundation in the areas of Commerce, Management and Information Technology that needs to respond to the constantly changing Business and Legal environment.
PO 2	CRITICAL THINKING AND DECISION MAKING SKILLS Analyze and develop solutions through various computational techniques for real time problems in all areas of Business Management specially Finance, Marketing, Human Resources and Operations.
PO 3	ENTREPRENEURSHIP SKILLS AND COMPETENCY DEVELOPMENT Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option or be employed in various positions in industry, academia and Government.
PO 4	TEAM WORK AND PROFICIENCY DEVELOPMENT Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario.
PO 5	PROFESSIONAL SKILLS AND EMPLOYABILITY Internalize the learned concept of Business and Commerce that will enable them to become skilled professionals and to enhance the career prospects.

PROGRAMME SPECIFIC OUTCOMES FOR B.Com.

PSO NO	The Students of B.Com. will be able to	POs Addressed
PSO1	Acquire fundamental knowledge in the fields of Commerce, Management, Accounts, Finance and overall general legal framework of the business.	PO1 PO2
PSO2	Inculcate critical thinking and problem-solving skills to excel in technologies and its services used ethically in various sector.	PO2
PSO3	Identify business opportunities to create and manage innovations and entrepreneurship.	PO3
PSO4	Become acquainted with commercial knowledge and professional skills to react the most appropriate way when faced with challenges.	PO4 PO5
PSO5	Obtain the knowledge and skills required for further professional education and research.	PO5



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PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com.– PROGRAMME STRUCTURE
LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBCS - LOCF)
(For the candidates admitted from the academic year 2024 – 2025 onwards)

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
I	I	Language Course - I (LC)	Pothutamil - I	23ULT1	6	3	3	25	75	100
			Hindi ka Samanya Gyan aur Nibandh	23ULH1						
			Poetry, Grammer and History of Sanskrit Literature	23ULS1						
			Foundation Course : Paper I – French - I	23ULF1						
	II	English Language Course - I (ELC)	General English - I	23UE1	6	3	3	25	75	100
	III	Core Course - I (CC)	Financial Accounting - I	23UCO1CC1	6	5	3	25	75	100
		Core Course - II (CC)	Principles of Management	23UCO1CC2	6	5	3	25	75	100
		First Allied Course - I (AC)	Business Economics	23UCO1AC1	4	3	3	25	75	100
	IV	Ability Enhancement Compulsory Course - I (AECC)	UGC Jeevan Kaushal - Value Education	23UGVE	2	2	-	100	-	100
		Total			30	21				600

II	I	Language Course - II (LC)	Pothutamil - II	23ULT2	6	3	3	25	75	100
			Hindi Literature & Grammar - II	22ULH2						
			Prose, Grammar and History of Sanskrit literature	23ULS2						
			Basic French -II	22ULF2						
	II	English Language Course - II (ELC)	General English - II	23UE2	6	3	3	25	75	100
	III	Core Course - III (CC)	Financial Accounting - II	23UCO2CC3	6	5	3	25	75	100
		Core Course -IV (CC)	Fundamentals of Marketing	23UCO2CC4	5	5	3	25	75	100
		First Allied Course - II (AC)	Banking Theory Law and Practice	22UCO2AC2	5	3	3	25	75	100
	IV	Ability Enhancement Compulsory Course – II (AECC)	Environmental Studies	22UGEVS	2	2	-	100	-	100
		Extra Credit Course	SWAYAM Online Course	As per UGC Recommendations						
		Total			30	21				600

III	I	Language Course - III (LC)	Pothutamil - III	23ULT3	6	3	3	25	75	100	
			Hindi Literature & Grammar - III	22ULH3							
			Drama, Grammar and History of Sanskrit literature	23ULS3							
			Intermediate French - I	22ULF3							
	II	English Language Course - III (ELC)	Learning Grammar through Literature - I	23UE3	6	3	3	25	75	100	
	III	Core Course - V (CC)	Cost Accounting	23UCO3CC5	5	5	3	25	75	100	
		Core Course - VI (CC)	Business Correspondence and Reporting	22UCO3CC6	5	5	3	25	75	100	
		Second Allied Course – I (AC)	Business Law	22UCO3AC3	4	3	3	25	75	100	
	IV	Ability Enhancement Compulsory Course – III (AECC)	Innovation and Entrepreneurship	22UGIE	2	1	-	100	-	100	
		Ability Enhancement Compulsory Course-IV (AECC)	Health and Wellness	24UGHW	2*	1	-	100	-	100	
		Generic Elective Course – I (GEC)	Elements of Insurance	22UCO3GEC1	2	2	3	25	75	100	
			Introduction to NCC @	24UNC3GEC1							
			Basic Tamil - I	22ULC3BT1							
			Special Tamil - I	22ULC3ST1							
	Extra Credit Course		Swayam Online Course	As per UGC Recommendations							
	Total				30	23				800	

IV	I	Language Course - IV (LC)	Pothutamil - IV	23ULT4	6	3	3	25	75	100
			Hindi Literature & Functional Hindi	22ULH4						
			Alankara, Didactic and Modern Literatures and Transalation	23ULS4						
			Intermediate French -II	22ULF4						
	II	English Language Course-IV (ELC)	Learning Grammar through Literature - II	23UE4	6	3	3	25	75	100
	III	Core Course - VII (CC)	Business Statistics	22UCO4CC7	5	5	3	25	75	100
		Core Practical - I (CP)	Accounting Package (P)	22UCO4CC1P	5	5	3	40	60	100
		Second Allied Course – II (AC)	E-Commerce and Web Designing	22UCO4AC4	4	3	3	25	75	100
	IV	Generic Elective Course– II (GEC)	Advertisement Management	22UCO4GEC2	2	2	3	25	75	100
			Specialization in Army @	24UNC4GEC2						
			Basic Tamil - II	22ULC4BT2						
			Special Tamil - II	22ULC4ST2						
		Skill Enhancement Course– I (SEC)	Introduction to MS-Office (P)	22UCO4SEC1P	2	2	3	40	60	100
Extra Credit Course		Swayam Online Course	As per UGC Recommendations							
	Total			30	23				700	

*30 days INTERNSHIP during Semester Holidays

V	III	Core Course – VIII (CC)	Corporate Accounting	23UCO5CC8	6	5	3	25	75	100	
		Core Course - IX (CC)	Financial Management	22UCO5CC9	5	5	3	25	75	100	
		Core Course - X (CC)	Entrepreneurship and Small Business Management	22UCO5CC10	5	5	3	25	75	100	
		Core Course – XI (CC)	Fundamentals of Research	22UCO5CC11	5	5	3	25	75	100	
		Internship		24UCO5INT	-	2	-	-	-	100	
		Discipline Specific Elective – I (DSE)	A. Human Resource Management	23UCO5DSE1A	5	3	3	25	75	100	
	B. Marketing Research		23UCO5DSE1B								
	C. Industrial Relations and Labour Law		23UCO5DSE1C								
	IV	Ability Enhancement Compulsory Course-V (AECC)	UGC Jeevan Kaushal - Professional Skills	22UGPS	2	2	-	100	-	100	
		Skill Enhancement Course– II (SEC)	Skills for Competitive Examination	22UCO5SEC2	2	2	3	-	100	100	
		Extra Credit Course	Swayam Online Course	As per UGC Recommendations							
		Total			30	29				800	

VI	III	Core Course - XII (CC)	Direct Taxation	24UCO6CC12	6	5	3	25	75	100
		Core Course - XIII (CC)	Management Accounting	24UCO6CC13	6	5	3	25	75	100
		Core Course - XIV (CC)	Cyber Security	22UGCS	5	4	3	25	75	100
		Discipline Specific Elective– II (DSE)	A. Auditing	24UCO6DSE2A	5	3	3	25	75	100
			B. Retail Management	23UCO6DSE2B						
			C. Organisational Dynamics	23UCO6DSE2C						
		Project	Project Work	24UCO6PW	7	4	-	-	100	100
	IV	Ability Enhancement Compulsory Course-VI (AECC)	Gender Studies	22UGGS	1	1	-	100	-	100
	V	Extension Activity		23UGEA	-	1	-	-	-	-
	Total				30	23				600
Grand Total				180	140				4100	

- @ NCC is one of the choices in GEC. Only the NCC cadets are eligible to choose this course. However, NCC Course is not a Compulsory Course for the NCC Cadets. If the Cadet has not studied Tamil in the school level, she has to take Basic Tamil Course.
- * Health and Wellness shall be outside instruction hours

Courses & Credits for B.Com.

Part	Course	No. of Courses	Hrs / Course	Credits	Total
I	Tamil/Other Language	4	6	4*3=12	12
II	English	4	6	4*3=12	12
III	Core(Theory Practical)	14	5/6	14*5=70	98
	Cyber Security	1	5	1*4=4	
	Project Work	1	7	4	
	Internship	1	-	2	
	First Allied	2	3/4	2*3=6	
	Second Allied	2	3/4	2*3=6	
	DSE	2	5	2*3=6	
IV	GEC	2	2	2*2=4	17
	SEC	2	2	2*2=4	
	AECC-I Value Education	1	2	2	
	AECC-II-Environmental Studies	1	2	2	
	AECC-III-Innovation and Entrepreneurship	1	2	1	
	AECC-IV-Health and Wellness	1	-	1	
	AECC-V-Professional Skills	1	2	2	
	AECC-VI Gender Studies	1	1	1	
V	Extension Activities	--	-	1	01
		41		140	140

Semester I	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATAGORY	Hrs/ Week	CREDITS
23UCO1CC1	FINANCIAL ACCOUNTING – I	CORE	6	5

Course Objective

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation.
- To learn the methods of calculating profit for single entry system.
- To gain knowledge on the accounting treatment of insurance claims.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define and outline the accounting concepts, rectification of errors and Bank Reconciliation Statement.	K1
CO2	Explain the purpose of financial accounting and Non-Profit Organisation	K2
CO3	Apply the accounting procedures for recording various financial transactions.	K3
CO4	Analyse the various methods of providing depreciation and Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K4, K5
CO5	Analyse and evaluate financial statements in any given context or situation	K4, K5

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	2	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	2	3	3	2	2	2	2	2
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation
“3” – Substantial (High) Correlation – “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.	18	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. Accounts of Non-Profit Organisation Receipt & Payment Accounts – Income &Expenditure Accounts – Balance Sheet – Adjustments.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs. Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records – Meaning and Features – Limitations – Difference between Incomplete Records and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Preparation of final statements by Conversion method.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only)			
VI	Self - Study for Enrichment (Not to be included for External Examination) Difference between Balance Sheet and Trial Balance, Adjustment and Closing Entries – Negotiable Instrument, Difference between Promissory note and Bills of Exchange.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Distribution of Marks: Theory 20% & Problem 80%

Text Books

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

Reference Books

1. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

Web References

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Ms. J. Lalithambigai

Semester I	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATAGORY	Hrs/ Week	CREDITS
23UCO1CC2	PRINCIPLES OF MANAGEMENT	CORE	6	5

Course Objective

- To understand the basic management concepts and functions
- To know the various techniques of planning and decision making
- To familiarize with the concepts of organisation structure
- To gain knowledge about the various components of staffing
- To enable the students in understanding the control techniques of management

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define the basic principles and concepts of management and summarize the various authorization and responsibilities of an organization.	K1
CO2	Explain the importance of planning and decision making in an organization	K2
CO3	Apply and integrate planning, organizing, decision-making, staffing and directing processes in an organization.	K3
CO4	Analyze the various methods of performance appraisal	K4
CO5	Explain the notions of directing, co-ordination and control in management.	K5

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	2	2	3	3	3	3	3
CO3	3	3	3	2	2	3	3	3	2	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	3	3	2	2	3	3	3	3	2

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation
“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	Introduction to Management Meaning – Definitions – Nature and Scope – Levels of Management – Importance – Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management – Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process – Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types – Steps in Decision Making – Forecasting – Rational Decision Making – Process – Decision Making Under Different Conditions.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Organizing Meaning – Definitions – Nature and Scope – Characteristics – Importance – Types – Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types – Departmentalization – Authority and Responsibility – Centralization and Decentralization – Span of Management.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Staffing Introduction – Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods – Selection Procedure – Test – Interview– Training: Need – Types– Promotion – Management Games – Performance Appraisal – Meaning and Methods – 360 degree Performance Appraisal – Work from Home – Managing Work from Home [WFH].	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Directing Motivation – Meaning – Theories – Communication – Types - Barriers to	18	CO1, CO2, CO3, CO4,	K1, K2, K3, K4, K5

	<p>Communications – Measures to Overcome the Barriers. Leadership – Nature – Types and Theories of Leadership – Styles of Leadership – Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce – Supervision.</p> <p>Co-ordination and Control</p> <p>Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>		CO5	
VI	<p>Self - Study for Enrichment (Not to be included for End Semester Examination).</p> <p>Departmentalisation – Basis – Meaning and Importance – Policies – Meaning and Types –Procedure – Requisites for excellent co-ordination.</p>	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Books

1. Gupta. C. B, -Principles of Management-L.M. Prasad, S. Chand& Sons Co. Ltd, New Delhi.
2. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P. C. Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India

Web References

- <http://www.universityofcalicut.info/syl/management>
 - <https://www.managementstudyguide.com/manpower-planning.htm>
 - <https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination/213>
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Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Ms. Shilpa A. Talreja.

Semester I	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATAGORY	Hrs/Week	CREDITS
23UCO1AC1	BUSINESS ECONOMICS	ALLIED	4	3

Course Objective

- To understand the approaches to economic analysis
- To know the various determinants of demand
- To gain knowledge on concept and features of consumer behaviour
- To learn the laws of variable proportions
- To enable the students to understand the objectives and importance of pricing policy

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall and summarize the core economic principles, concepts and how they apply to a wide range of real-world issues.	K1 , K2
CO2	Explain the positive and negative approaches in economic analysis	K2
CO3	Relate and apply the various methods of pricing	K1, K3
CO4	Analyze and interpret the concept of price and output decisions of the firms under various market structures. the factors of demand forecasting	K4, K5
CO5	Explain the assumptions and significance of indifference curve	K5

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	3	3	2	2	2	3
CO2	3	3	2	2	3	3	2	2	2	3
CO3	3	3	2	2	3	3	2	2	2	3
CO4	3	3	2	2	3	3	2	2	2	3
CO5	3	3	3	2	3	3	2	3	2	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation
“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency – Business Cycle: - Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation, – Objectives of Business – Social Responsibility of business.			
II	Demand & Supply Functions Meaning of Demand – Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting – Factors Governing Demand Forecasting – Methods of Demand Forecasting, Law of Supply and Determinants.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods – Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Theory of Production Concept of Production – Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies – Producer's equilibrium.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve.			
VI	Self-Study for Enrichment (Not to be included for End Semester Examination) Characteristics of Indian Economy – Recent trends in Indian Economy.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Books

1. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2. C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3. Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4. T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5. D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Reference Books

1. S.Shankaran, Business Economics-Margham Publications, Chennai.
2. P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4. Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5. Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

Web References

1. https://youtube.com/channel/UC69_P77nf5-rKrjcpVEsqQ
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Dr. N. Savithri

Course Code	Course Name	Category	L	T	P	S	Credits	Inst. Hrs	Marks		
									CIA	External	Total
23UGVE	VALUE EDUCATION	Value Education	30	-	-	-	2	2	100	-	100
Year		I									
Semester		I									
Prerequisites		Basic Understanding of Values									
Learning Objectives											
1	To enrich the knowledge about ethics and values.										
2	To instill Moral and Social Values and Loyalty and to appreciate the rights of others.										
3	To explain the role of ethics in the operation of human conduct										
4	To promote an understanding and framework for students to achieve value based positive and purposeful lives for themselves and their communities.										
5	To build excellent citizens and leaders for the country										

Course Outcomes and Cognitive Level Mapping

On the successful completion of the course, the students will be able to

CO NUMBER	CO STATEMENT	COGNITIVE LEVEL
CO1	To understand the importance of values and ethical issues at micro, mezzo and macro level of the society and the workplace.	K1, K2
CO2	To apply values and ethics in the daily life.	K3
CO3	To exhibit Ethical Leadership in the workplace and in the society.	K4
CO4	To think logically and reasonably and to handle moral issues with greater clarity	K5
CO5	To Engage in ethical debate and formulate ethical justification.	K6

Syllabus

UNIT	CONTENT	HOURS
I	Value education: Meaning, Definition, purpose and significance in the present world. Human Values for Life: Truth, commitment, honesty and integrity, humility, forgiveness, love, empathy, ability to sacrifice, care, unity, inclusiveness, Self Esteem, self- confidence, punctuality – Time, task and resource management.	6
II	Ethics: The Essence of Ethics, Determinants and Consequences of Ethics in Human Interaction. Dimensions of Ethics. Ethics in private and public relationships. Role of family, society and educational institutions in inculcating moral and ethical values	6
III	Theory & Approaches in Ethics: Kohlberg's theory, Gilligan's theory, Damon's View of Moral Identity, & Deontology. The Utilitarian Approach, The Rights Approach, The Fairness or Justice Approach, The Common-Good Approach, The Virtue Approach & Ethical Problem Solving approach.	6

IV	Moral Thinkers & Philosophical Schools of Thought and their contribution: Socrates, Plato, Aristotle, Epicurus, Stoicism. Thomas Aquinas, Contractarianism, Thomas Hobbes, John Locke, Jean-Jacques Rousseau, John Rawls, John Stuart Mill, Emanuel Kant and Hegel, Mother Teresa, Chanakya, Kautilya, Sarojini Naidu, Thiruvalluvar, Rabindranath Tagore, Mahatma Gandhi and Dr. Ambedkar,	6
V	Values and Ethics in Public administration: ethical concerns and dilemmas in government and private institutions; laws, rules, regulations and conscience as sources of ethical guidance; accountability and ethical governance; ethical issues in international relations and funding; corporate governance. Information sharing and transparency in government, Codes of Ethics, Codes of Conduct, Citizen's Charters, Quality of service delivery, Utilization of public funds, challenges of corruption.	6
VI	Self - Study for Enrichment Learners need to list ways of practicing human Values. Group Discussion needs to be conducted on strategies to promote human values at various levels – family, community, society, nation and global.	-

Text Books:

1. ETHICS, INTEGRITY & APTITUDE (Prabhat Prakashan). (2021). (n.p.): Prabhat Prakashan.
2. Political Parties and Administrative Reforms in India: At the Centre, in the States and in the Local Bodies. (2019). (n.p.): Notion Press.
3. Sharma, P. D. (2015). Ethics, Integrity and Aptitude: Foundational Values for Civil Service in India. India: Rawat Publications.
4. Vozzola, E. C. (2014). Moral Development: Theory and Applications. United Kingdom: Taylor & Francis.
5. Thinkers and Theories in Ethics. (2011). Ukraine: Britannica Educational Pub..

Reference Books:

1. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999
2. Ethics in Governance. (2021). (n.p.): K.K. Publications.
3. Maheshwari, S. (2002). Administrative Reforms in India. Germany: Macmillan India.
4. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999.
5. Saxena, N. C. (2019). What Ails the IAS and Why It Fails to Deliver: An Insider's View. India: SAGE Publications.
6. Xavier Alphonse S.J (2008) We Shall Overcome – A Textbook on life coping skills ICRDCE Publication, Chennai

Web References

1. <https://publicintegrity.org>
2. <https://www.ethicssage.com>
3. <https://darp.gov.in>
4. <https://www.ethics.org>
5. <https://ethicsunwrapped.utexas.edu/glossary/integrity>

Pedagogy

Chalk& Talk, Seminar, PPT Presentation, Group Discussion, Blended Method, and Case Study.

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC) I :VALUE EDUCATION (23UGVE)

Assessment Rubrics for 100 Marks

1. Designing Posters / video making / preparation of Album – **20 marks**
2. Case study presentation / Narration of stories / Writing stories – **20 Marks**
3. Writing essay based on the individual life experience following human values –
personal, family and society level (minimum 10 pages) – **20 Marks**
4. **VIVA VOCE - 40 Marks**

S.NO	RUBRICS FOR VIVA VOCE	MARKS
1.	Theoretical Knowledge	20
2.	Values Practiced	10
3.	Attitude & Commitment	10
Total		40

Pedagogy: Field study, Individual Conference and Report Writing

Course Designer:

Dr.G.Mettilda Buvaneswari

Semester II	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
23UCO2CC3	FINANCIAL ACCOUNTING – II	CORE	6	5

Course Objectives

- To understand the general characteristics of a partnership.
- To develop skills in the preparation of Partnership Accounts.
- To enable the students to apply the accounting concepts in the preparation of Branch, Departmental and Hire Purchase Accounts

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the appropriate concepts relevant to partnerships and corporations.	K1
CO2	Recall and relate the accounting procedures for the partnership related transactions and explain the accounting procedures relating to branch accounts, Hire purchase accounts and Departmental accounts.	K1, K2
CO3	Explain the in-depth concepts in Partnership accounts, Hire purchases accounts and other business related transactions.	K2
CO4	Apply the accounting concepts to interpret the performance of business.	K3
CO5	Classify and Build confidence in the preparation of partnership accounts, hire purchase accounts, branch and departmental accounts.	K3, K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Fundamentals of partnership Accounts – Profit and Loss Appropriation A/c – Capital Accounts of partners (fixed and fluctuating) – Capital ratio – Change in Profit Sharing Ratio – Past Adjustments and Guarantees.	18	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Admission of a partner – Calculation of Sacrificing Ratio – Adjustment for Goodwill – Methods of valuation of Goodwill	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
III	Retirement of a Partner – Calculation of Gaining Ratio – Adjustment for Goodwill - Death of a Partner – Joint Life Policy	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
IV	Branch Accounts (Dependent Branches: Debtor System and Stock and Debtor System only) Departmental Accounts – Apportionment of Expenses – Inter – departmental Transfer at cost and Invoice price.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
V	Hire Purchase System: Accounting Treatment – Calculation of Interest – Default and Repossession – Hire Purchase Trading Account: Debtors System and Stock and Debtor System.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
VI	Self-Study for Enrichment (Not to be included for External Examination) Interest on capital – Interest on drawings –Partnership deed– Types of Partner, Difference between Hire Purchase and Installment Purchase		CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4

Distribution of Marks: Theory 20% and Problem 80%

Text Books

1. Reddy. T.S, Murthy A. (2023). *Financial Accounting*. 9th Revised Edition, Margham Publication.
2. Jain S.P, & Narang K.L. (2020). *Business Accounting*. 6th Edition, Kalyani Publishers
3. Gupta R.L, & Radhaswamy M. (2022). *Financial Accounting*. 8th Edition (Reprint), Sultan Chand & Sons.

Reference Books

1. Dalston L, Cecil & Jenitra L, Merwin. (2015). *Business Accounting*. 4th Edition. Learn Tech Publishers.
2. Arulanandam M.A, Raman K.S. (2019). *Advanced Accountancy*. 8th Edition, Himalaya Publishing House.
3. Dr. Shukla.S.M. (2023). *Financial Accounting*. 52nd Revised Edition. Sultan Chand Publication.

Web Reference

1. <https://www.taxmann.com/post/blog/basics-concepts-of-accounting-for-partnership/>
2. <https://www.yourarticlelibrary.com/accounting/partnership-account/partnership-accounts-on-retirement-or-death-accounting-procedure/52380>
3. https://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS_%20Assignment%20Solutions.pdf
4. https://static.careers360.mobi/media/uploads/froala_editor/files/Hire-Purchase-and-Instalment-Sale-Transactions.pdf
5. <https://www.freshbooks.com/en-za/hub/accounting/departamental-accounting>

Pedagogy

Chalk and talk, Power Point Presentation, Assignment, Seminar and Quiz.

Course Designer

Dr. D. Sarala.

Semester II	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
23UCO2CC4	FUNDAMENTALS OF MARKETING	CORE	5	5

Course Objectives

- To enable the students to understand the basic principles of Marketing concepts and importance.
- To identify the factors and process essential for designing marketing strategy.
- To familiarize the recent development of marketing in the global scenario and to practice the skills of marketing.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall the fundamental concepts, theories of marketing and types of market.	K1
CO2	Summarize the important factors influencing consumer behavior and explain the product policy and development.	K2
CO3	Identify the different pricing strategies of a firm.	K3
CO4	Analyze and compare the various distribution channels and Promotional programmes to market effectively.	K3,K4
CO5	Examine the social, cultural, global, ethical, environmental responsibilities and issues in marketing.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	2	3	2	3	3	3	2	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Definition of Market and Marketing, Types of Market – Types of Goods – Evolution of Marketing – Difference between Selling and Marketing–Modern Concepts of Marketing –Nature and Importance of Marketing– Functions of Marketing.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Consumer Vs. Customer - Consumer Behaviour - Importance of Consumer Behaviour – Types of Buyers – Characteristics of buyer Behaviour – Buying Process - 7O's Framework.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
III	Product–Policy-New Product Development – Product Life Cycle – Branding and Packaging–Pricing–Factors affecting Pricing–Kinds of Pricing.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
IV	Channels of Distribution–Importance– Functions - Types– Different Channels. Sales Promotions – Objectives – Reasons for Growth – Advantages and Limitations – Effectiveness of Sales Promotion - Advertising– Basic Features – Functions-Benefits – Kinds of Advertising.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
V	Recent developments in Marketing: Social Marketing –Direct Marketing – Online Marketing – Relationship Marketing –Green Marketing – Marketing Ethics.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
VI	Self Study for Enrichment (Not to be included for External Examination) Various environments affecting the marketing functions – Market Targeting – Distribution logistics: Importance and decisions factors to be considered in channel selection.		CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4

Text Books

1. Pillai .R.S.N, Bagavathi.V(2017).*Marketing Mangement*. Revised Edition .S.Chand &Co.
2. Dr.Rajan Nair.N.Sanjith R Nair. (2019). *Marketing*. Revised Edition. Sultan Chand &Sons.
3. Dr. Gupta. C.B, Dr.N.Rajan Nair. (2019). *Marketing Management*. Revised Edition. Sultan Chand &Sons.

Reference Books

1. Chandrasekar. K.S. (2019). *Marketing Management*. Revised Edition. Vijay Nicole Imprints Private Ltd.
2. Dr. Varshney. R.L, Dr. Gupta. S.L. (2016). *Marketing Management*. Revised Edition. Sultan Chand & Sons.
3. Philip Kotler, Gray Armstrong, Sridhar Balasubramanian, Prafulla Agnihotri. (2023). *Principles of Marketing*, Revised Edition. Pearson.

Web Reference

1. <https://www.techfunnel.com/martech/modern-marketing-concepts-marketing-management/>
2. <https://www.questionpro.com/blog/consumer-behavior-definition/>
3. <https://www.studysmarter.co.uk/explanations/marketing/pricing/>
4. <https://byjus.com/commerce/what-is-pricing/>
5. <https://www.techtarget.com/searchhitchannel/definition/distribution-channel>

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar

Course Designer

Dr.S.Jayalakshmi

Semester II	Internal Marks:25		External Marks:75	
COURSECODE	COURSE TITLE	CATEGORY	Hrs./ Week	CREDITS
22UCO2AC2	BANKING THEORY LAW AND PRACTICE	ALLIED	5	3

Course Objective

- To the students aware of banking business and practices and to enlighten the students regarding the new concepts introduced in the banking system

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall the knowledge of working of Indian banking system.	K1
CO2	Explain the broad functions of banking and lending policies and procedure	K2
CO3	Identify the banking product and list out the stakeholders in banking sector	K2, K4
CO4	Apply the various services offered in a banking sector.	K3
CO5	Analyse the banking innovations and latest online banking techniques.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	3	2	2	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3

“1”–Slight (Low)Correlation □ “2”–Moderate (Medium)Correlation □ “3”–Substantial (High)Correlation □ “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO's	COGNITIVE LEVEL
I	Banking – Meaning – Definition – Classification of Bank – Commercial banking – Functions of Commercial Banking – Central Banking – Need – Principles – Distinguish between Commercial Banking and Central banking.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Banker – Customer – Definition – General Relationship – Special relationship - Rights and Obligations of a banker –Who can be a customer – Various types of account – Types of Deposits – General precautions for opening Accounts – KYC Norms.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Negotiable Instruments Act – Definition - Types of Negotiable Instruments - Promissory Note – Bill of Exchange - Cheques – Crossing of Cheques – Types - Endorsement – Meaning -Definition - Kinds –Truncated cheques and e- cheques.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	Loans and Advances – Principles of sound lending – Types of loans & Advances – Lien – Types – Exception to right of Lien – Mortgage – Forms of mortgage - Pledge – Essential – Rights of bank - Hypothecation – Characteristics.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	E – Banking – Electronic Delivery channels – Credit Cards – Debit Cards – ATM – Internet Banking – E- Banking transactions – Mobile banking – Inter Bank Mobile Payment (IMPs) – Virtual Currency – Model of E-banking – Advantages – Constraints – Security measures – Electronic Payment System (EPS) – NEFT, RTGS, SWIFT, WIRE.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

VI	Self - Study for Enrichment (Not to be included for End Semester Examination). Subsidiary Service – Pass book – Material alteration – Marking – Paying banker – Collecting banker.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
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Text Book

1. Sundaram & Varshney, 2014, Banking Theory Law & Practice, Sultan Chand & Sons.
2. Dr. S. Gurusamy, 2016, Banking Theory Law & Practice, Vijay Nicole Imprints(p). Ltd

Reference Books

1. E. Gorden and K. Natarajan, 2017, Banking Theory Law & Practice, Himalaya Publishing House.
2. Kandasami. K.P, 2010, Banking Theory Law & Practice, Sultan Chand & Company

Web References

1. <https://byjus.com/commerce/functions-of-commercial-banks/>
2. <https://www.forbes.com/advisor/in/banking/what-kind-of-bank-accounts-exist/>
3. <https://www.elearnmarkets.com/blog/various-types-of-bank-deposits/>
4. <https://keydifferences.com/difference-between-loans-and-advances.html>
5. <https://www.toppr.com/guides/business-laws-cs/negotiable-instruments-act/definition-of-negotiable-instruments/>
6. <https://www.toppr.com/guides/business-economics-cs/money-and-banking/e-banking/>

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Mrs. D. Indumathi.

Semester: II	Internal Marks:100			
COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
22UGEVS	ENVIRONMENTAL STUDIES	ABILITY ENHANCEMENT COMPULSORY COURSE - II	2	2

Course Objective

- To train the students to get awareness about total environment and its related problems and to make them to participate in the improvement and protection of the environment.

Course Outcome and Cognitive Level Mapping

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Outline the nature and scope of environmental studies	K1, K2
CO2	Illustrate the various types of natural resources and its importance.	K2
CO3	Classify various types of ecosystem with its structure and function.	K2, K3
CO4	Develop an understanding of various types of pollution and biodiversity.	K3
CO5	List out the various types of social issues related with environment and explain protection acts	K4, K5

Mapping of CO with PO and PSO

Cos	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	3	3	2	2	3	2	3
CO2	3	3	2	3	3	3	2	3	3	3
CO3	2	3	3	2	3	3	3	3	3	2
CO4	2	3	3	3	2	3	2	3	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1”–Slight (Low) Correlation “2” – Moderate (Medium) Correlation

“3”–Substantial (High) Correlation “-“indicates there is no correlation

UNIT	CONTENT	HOURS	COS	COGNITIVEL EVEL
I	Introduction to environmental studies Definition, scope and importance. Need for public awareness	06	CO1,CO2, CO3,CO4	K1, K2, K3,
II	Natural Resources: Renewable and non-renewable resources: a. Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people. b. Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems. c. Mineral resources: Use and exploitation , environmental effects of extracting and using mineral resources. d. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity. e. Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. f. Land resources: Land as resources, land degradation, man induced Land slides, soil erosion and desertification. g. Role of an individual in conservation of natural resources.	06	CO1, CO2, CO3, CO4	K1, K2, K3
III	Ecosystems Concept, Structure and function of an ecosystem. Producers, consumers and decomposers Energy flow in the ecosystem and Ecological succession. Food chains, food webs and ecological pyramids Introduction, types, characteristic features, structure and function of the following ecosystem:- Forest eco system, Grass land ecosystem and Desert eco system, Aquatic eco systems,(ponds, streams, lakes, rivers, oceans, estuaries)	06	CO1, CO2, CO3,CO4	K1, K2, K3

IV	<p>Bio diversity and Environmental Pollution Introduction, types and value of biodiversity. India as a mega diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wild life conflicts. Endangered and endemic species of India. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Definition, Causes, effects and control measures of:</p> <ol style="list-style-type: none"> Air Pollution Water Pollution Soil Pollution Noise pollution Nuclear hazards <p>Solid waste Management: Causes, effects and control measures of urban and industrial wastes. E Waste Management: Sources and Types of E-waste. Effect of E waste on environment and human body. Disposal of E-waste, Advantages of Recycling E -waste. Role of an individual in prevention of pollution. Disaster management: floods, earthquake, cyclone and landslides.</p>	06	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	<p>Social Issues and the Environment Water conservation, rain water harvesting, watershed management. Climate change, global warming, acid rain, ozone layer depletion, Wasteland and reclamation. Environment Protection Act Wild life Protection Act. Forest Conservation Act. Population explosion–Family Welfare Programmes Human Rights-Value Education.HIV/ AIDS- Women and Child Welfare. Role of Information Technology in Environment and human health.</p>	06	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	<p>Self-Study for Enrichment (Not to be included for End Semester Examination) Global warming – climate change – importance of ozone – Effects of ozone depletion. Biogeography – history, ecology and conservation. International laws and policy</p>	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

References

1. Beard, J.M. 2013. Environmental Chemistry in Society (2nd edition). CRC Press.
2. Girard, J. 2013. Principles of Environmental Chemistry (3rd edition). Jones & Bartlett.
3. Brebbia, C.A. 2013. Water Resources Management VII. WIT Press.
4. Pandit, M.K. & Kumar, V. 2013. Land use and conservation challenges in Himalaya: Past, present and future. In: Sodhi, N.S., Gibson, L. & Raven, P.H. Conservation Biology: Voices from the Tropics. pp. 123-133. Wiley-Blackwell, Oxford, UK
(file:///Users/mkpandit/Downloads/Raven%20et%20al.%202013.%20CB%20Voices%20from%20Tropics%20(2).pdf)
5. Hites, R.A. 2012. Elements of Environmental Chemistry (2nd edition). Wiley & Sons.
6. Harnung, S.E. & Johnson, M.S. 2012. Chemistry and the Environment. Cambridge University Press.
7. Boeker, E. & Grondelle, R. 2011. Environmental Physics: Sustainable Energy and Climate Change.
8. Wiley. Forinash, K. 2010. Foundation of Environmental Physics. Island Press.
9. Evans, G.G. & Furlong, J. 2010. Environmental Biotechnology: Theory and Application (2nd edition). Wiley-Blackwell Publications.
10. Williams, D. M., Ebach, M.C. 2008. Foundations of Systematic and Biogeography. Springer
11. Pani, B. 2007. Textbook of Environmental Chemistry. IK international Publishing House.
12. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Dr. B. Thamilmalai Selvi

Ability Enhancement Compulsory Course II (AECC) : Environmental Studies

(22UGEV5)Assessment Rubrics for 100 Marks

1. Documentary (or) Poster Presentation (or) Elocution-25 Marks
2. Quiz (or) MCQ Test-25 Marks
3. Album Making (or) Case study on a topic (or) Field Visit -25 Marks
4. Essay Writing (or) Assignment (Minimum 10 pages) -25 Marks

There will be no End Semester Examination for this course. However, the subject teacher will evaluate the above mentioned components based on the performance of the students and submit the marks out of 100 (in the format to be supplied by the COE) with the approval of the concerned Head of the Department to the COE along with CIA marks of other courses.

Semester - III	Internal Marks:25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs / Week	Credits
23UCO3CC5	COST ACCOUNTING	CORE	5	5

Course Objective

- To acquire knowledge about cost accounting concepts and methods.
- To understand how cost accounting information is developed and used for various purpose in different types of business entity.
- To explain the procedure for categorizing, documenting, and allocating expenses appropriately in order to determine the cost of goods or services.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the cost accounting concepts and outline the elements, classification of cost and overheads, levels of material control, purchase and stores control.	K1, K2
CO2	Summarize the techniques of costing and apply the preparation of cost sheet, material control, idle time of labour, methods of calculation of labour turnover and classification of overheads.	K2, K5
CO3	Identify the cost of producing a product and providing a service using job costing, activity- based costing and process costing	K3
CO4	Analyze the process, wastage, scrap, normal and abnormal losses. Compare and reconcile the profit of financial and cost accounting.	K4
CO5	Evaluate and solve ethical issues in accounting and business	K5

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	3	3	3	2	2	3
CO2	3	3	2	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	2	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	Cost Accounting – Objectives – Classification – Cost Unit, Cost Centre – Elements of Cost – Financial Accounting Vs. Cost Accounting – Steps in installing a Cost Accounting System – Preparation of Cost Sheet – Quotation.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Material: Concepts – Purchase Procedure – Material Control – Techniques of Material Control – JIT Inventory System, VED Analysis, ABC Analysis, FSND Analysis, Level Setting, Economic Order Quantity (EOQ) – Pricing of Material Issues – FIFO, LIFO, Simple Average and Weighted Average.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Labour: Concepts - Time Keeping – Time Booking – Idle time and Over time – Methods and Measurement of Labour Turnover — Methods of Remuneration: Time rate system, Piece rate system, Taylors differential piece rate system, Merrick's Multiple or differential piece rate system, Gantt's task and bonus plan – Premium Bonus Plan: Halsey premium plan, Rowan plan.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Overhead Distribution: Concepts – Collection and Classification of Overheads, Allocation and Apportionment of factory overheads – Primary – Secondary distribution – Repeated and Simultaneous Equation Method – Absorption of Factory Overheads – Machine Hours Rate – Reconciliation of Profits as per Cost and Financial Accounts.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Methods of Costing – Contract Costing – Cost Plus – Contracts – Escalation Clause. Process Costing – Normal Loss – Abnormal Loss – Abnormal Gain (Excluding Inter Process Profit and Equivalent Production). Service Costing – Transport Costing.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self-Study for Enrichment (Not to be included for External Examination) Activity based Costing, Life Cycle Costing, Target Costing, Lean Costing and Six Sigma.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Distribution of Marks: Theory 20% & Problem 80%

Text Books

1. Dr.Ramachandran and Dr.Srinivasan. (2018).*Cost Accounting*.6thRevised Edition. Sri Ram Publications.
2. Jain & Narang. (2015). *Cost Accounting*.Revised Edition. Kalyani Publications.
3. A. Murthy & S. Gurusamy. (2014).*Cost Accounting*. Third Edition. Vijay Nicole Imprints Pvt Ltd.

Reference Books

1. S.N. Maheswari. (2017).*Cost Accounting*.Latest Edition. Sultan Chand & Sons
2. Pillai & Bhagavathi. (2016).*Cost Accounting*.Revised Edition. Sultan Chand & Sons.
3. Reddy T.S & Hari Prasad Reddy. Y. (2018).*Cost Accounting*. Latest Edition. Margham Publications.

Web Reference

1. [https://www.investopedia.com/terms/a/abc.asp#:~:text=Activity%2Dbased%20costing%20\(ABC\)%20is%20a%20method%20of%20assigning,task%20with%20a%20specific%20goal.](https://www.investopedia.com/terms/a/abc.asp#:~:text=Activity%2Dbased%20costing%20(ABC)%20is%20a%20method%20of%20assigning,task%20with%20a%20specific%20goal.)
2. <https://www.godigit.com/business-insurance/business-terms/life-cycle-costing>
3. <https://www.goskills.com/Lean-Six-Sigma>
4. [https://www.sccc.edu/sites/default/files/Process%20Costing%20\(1\).pdf](https://www.sccc.edu/sites/default/files/Process%20Costing%20(1).pdf)
5. <https://jiwaji.edu/pdf/ecourse/management/collection%20of%20overhaeds.pdf>

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar

Course Designer

Ms. N. Aruna

Semester III	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATAGORY	Hrs/ Week	CREDITS
22UCO3CC6	BUSINESS CORRESPONDENCE AND REPORTING	CORE	5	5

Course Objective

- To acquire good communication skills requisite for business correspondence and reporting.
- To provide an overview of prerequisites to Business Communication.
- To impart and prepare the strategies of Effective Business report writing.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Outline the basic concept of business communication	K1, K2
CO2	Explains the skill of ethical, legal, cultural and global issues affecting business communication	K2
CO3	Discover and Develop the knowledge of trade enquiries	K3, K4
CO4	Analyze the situation of writing various types of Business letters and reports.	K4
CO5	Evaluate the problem solving skills appropriate to business communication.	K5

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	3	3	2	3	2	2
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	2	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	Introduction to Communication – Meaning and Definition – Needs – Types of Communication – Process – Characteristics – Barriers to Communication – E-Communication – Forms of Modern Communication – Applications of the various forms of communication.	15	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Business Letters –Meaning, Need and kinds of Business letters – Essentials of an effective Business Letter – Layout – Appearance –Size – Style – Form and punctuation –Routine request letters – Responses to letters –Refusal letters – Claim letters – Collection letters – Application Letters – Curriculum Vitae.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Trade Enquiries, Quotations and Offers – Trade Enquiries – Format for trade enquiry letter – Orders and their Execution – Complaints and Adjustments – Quotations – Voluntary offers and quotations – Sentences regarding offers and quotations – Placing an order – Cancellation, Acknowledgement, Refusal and execution of order.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Circular, Sales and Bank Correspondence – Meaning of Circular letters – Objectives – Situations that need Circular letters – Meaning of Sales letters – Objectives – Advantages –Three P's functions, Bank Correspondence – Types – Structure of Banking Correspondence.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Report writing and Communication using Technology – Meaning of a Report – Types of Business Reports – Characteristics of Good Report–Preparing a Report – Organization of a Report–Spoken Communication, the telephone, the public addressing system – Word processor – Telex, Fax, Email –	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	Teleconferences, Voicemail – Internet - Multimedia – Teleconferencing- Mobile Phone Conversation – Video Conferencing – SMS – Telephone Answering Machine.			
VI	Self - Study for Enrichment (Not to be included for External Examination) Steps to overcome barriers of communication – Functions of Business Letters - Elements of a Good Banking Correspondence - Importance of Oral and Written Reports.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Books

1. Rajendra Pal & Korlahalli, J.S. (2015). *Essentials of Business Communication*, Sultan Chand & Sons.
2. Sharma. (2017). *Business Correspondence and Report Writing*. Tata McGraw Hill.
3. Jain. V.K. & Om Prakash Biyani (2008). *Business Communication*. Sahityabahvan Publication. New Delhi.

Reference Books

1. Hartley P. & Bruckmann. C. (2000). *Business Communication*. Routledge.
2. Subba Roa. P. (2013). *Business Communication*. Cengage.

Web References

1. <https://accountingseekho.com/>
2. <https://www.testpreptraining.com/business-communications-practice-exam-questions>
3. <https://bachelors.online.nmims.edu/degree-programs>

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Ms. A. Vinodhini

Semester III	Internal Marks: 25	External Marks:75		
COURSECODE	COURSE TITLE	CATEGORY	Hrs. /Week	CREDITS
22UCO3AC3	BUSINESS LAW	ALLIED	4	3

Course Objective

- To make the students to learn the elements of general contract and special contracts.
- To enable the students to understand and deal with various contracts in day – to – day life, be it for his business or profession.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and summarize consequences of applicability of various laws on business situation.	K1, K2
CO2	Outline and Examine the rights and duties under various legal acts.	K2, K4
CO3	Explain and analyze the legal framework governing business trade and commerce in India.	K2, K4
CO4	Identify the fundamental legal principles behind contractual agreement	K3
CO5	Explain important laws that have a bearing on the conduct of business in India.	K5

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1”– Slight (Low) Correlation – “2”–Moderate (Medium) Correlation –
“3”–Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Meaning & Definition of Contract –Nature of Contract – Classification of Contract – Essentials of a valid Contract – Offer and Acceptance – Consideration – Contractual Capacity – Free Consent – Legality of Objects – Void Agreements.	12	CO1, CO 2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Performance of Contract – Different Modes of discharge of Contract – Remedies of Breach – Quasi Contracts – Contract of Indemnity and Guarantee – Contract of Bailment and Pledge – Law of Agency.	12	CO1, CO 2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Introduction of Sale of Goods Act 1930 - Formalities of the Contract of Sale – Distinction between Sale & Agreement to Sell – Distinction between sale and Hire Purchase agreement – Conditions and Warranties – Transfer of Property as between the seller and the buyer – Principle of “Caveat Emptor” and its limitations – Rights of an unpaid seller	12	CO1, CO 2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Indian Partnership Act 1932 - definition – Essentials of Partnership – Kinds of Partners – rights and duties of partners – reconstitution of firms – Dissolution of a firm – Limited Liability Partnership, 2008 – Nature of LLP – Distinction between LLP and Partnership – Conversion to LLP – Extent and Limitation of liability of LLP and its partners.	12	CO1, CO 2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Introduction of Competition Act 2002 – Objectives – Salient features – Anti Competitive Agreements–Prevention of abuse of dominant position– Combination– Competition advocacy– Competition Commission of India.	12	CO1, CO 2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Self-Study for Enrichment (Not to be included for End Semester Examination) Contingent Contract – Winding up and Dissolution of the LLP – Intellectual Property Rights – Indian Companies Act 2013	-	CO1, CO 2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Books

1. N. D. Kapoor, *Element of Mercantile Law*, Sultan Chand & Sons Private Limited, New Delhi, 2001.
2. R.S.N. Pillai & Bagavathi, *Business Law*, S. Chand & Co. Ltd, New Delhi, 2006.
3. N. D. Kapoor, *Elements of Company Law*, Sultan Chand & Sons Private Limited, New Delhi, 2020.

Reference Books

1. Srinivasan, *Business Law*, Margham Publishers, Chennai, 2004.
2. Kuchcal, *Mercantile Law*, Vikas Publishing house, New Delhi, 2003.

Web References

1. <https://www.legalserviceindia.com/legal/article-2190-essential-elements-of-a-contract.html><https://www.simplynotes.in/e-notes/mcomb-com/business-regulatory-framework/special-contracts-indemnity-guarantee-bailment-and-pledge-agency/>
2. <https://blog.iplayers.in/the-sale-of-goods-act-1930/>
3. <http://student.manupatra.com/Academic/Abk/Indian-Partnership-Act/Toc.htm>
4. https://www.srcc.edu/sites/default/files/B.com%20H_sem%20vi_Consumer%20affairs%20and%20Customer%20Care_Ms.%20Kavita%20Kamboj.pdf

Pedagogy

Chalk and Talk, Seminar, PPT Presentation, Assignment and Group Discussion and Case Study.

Course Designer

Dr. J. Praba

INNOVATION & ENTREPRENEURSHIP

Semester III	Internal marks:40		External marks: 60	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs/week	CREDITS
22UGIE	INNOVATION & ENTREPRENEURSHIP	Ability Enhancement Compulsory Course -III	2	1

Course Objective

- The course is designed to motivate the students in Entrepreneurship with innovative ideas and build interest in Venture Creation.

Course Outcome and Cognitive Level Mapping

The students will be able to

CO	CO Statement	Knowledge Level
CO 1	Identify Self-Entrepreneurial traits and passion leads.	K3
CO 2	Discover problem solving opportunities and generate ideas	K3
CO 3	Analyse the process of design thinking	K4
CO 4	Develop Business Model canvas for the idea generated	K5
CO 5	Validate the business idea by creating Capstone project	K6

Mapping of CO with PO and PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	2	3	2	2	2
CO2	2	2	3	3	3	2	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	3	3	2	3	3	2	3	3
CO5	2	3	3	2	3	3	2	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation □
 “3” – Substantial (High) Correlation □ “-” indicates there is no correlation.

SYLLABUS

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVELS
I	<p><u>Entrepreneurship & Intrapreneurship</u></p> <p>Importance of Entrepreneurship Development-The entrepreneurial mind set –Attributes and Characteristics of a successful entrepreneur.</p> <p>Intrapreneurship- Importance- Attributes, Contribution and Characteristics of a successful Intrapreneur- Types of Intrapreneurs.</p> <p>Self-Discovery- Learnings from famous company cases that promote entrepreneurship and Intrapreneurship. (Activity)</p>	6	<p>CO1</p> <p>CO2</p> <p>CO3</p> <p>CO4</p> <p>CO5</p>	<p>K3</p> <p>K4</p> <p>K5</p>
II	<p><u>Entrepreneurial Skill Sets</u></p> <p>Significance of Entrepreneurship skills- Business Management Skill- Decision making skills- Principles of Effectuation- Analytical & Problem- solving skill- Critical thinking skill- Lateral thinking skill- Factors associated with lateral thinking along with examples.</p> <p>Opportunity Discovery- Identify problems worth solving through JTBD method (Activity)</p>	6	<p>CO1</p> <p>CO2</p> <p>CO3</p> <p>CO4</p> <p>CO5</p>	<p>K3</p> <p>K4</p> <p>K5</p>

III	Design Thinking & Innovation Innovation & Creativity- Role in Industry and Organizations- Dynamics of Creative Thinking-Process of Design Thinking- Implementing the Process in Driving Innovation through scientific technologies and Non technology process. Business Idea Generation – Build your own Idea Bank with Innovative Approaches (Activity)	6	CO1 CO2 CO3 CO4 CO5	K3 K4 K5
IV	Crystallising the business Idea Customer Discovery- Identification of customer segments-Drafting of Value Proposition Canvas with a venture creation Idea. Basics of Business Model and LEAN Approach, Blue Ocean Strategy Approach. Crafting business model for a venture using the Lean Canvas – (Activity)	6	CO1 CO2 CO3 CO4 CO5	K3 K4 K5
V	Start -up Business Plan Presentation of Capstone project; Validation Analysis; Pre-incubation and Incubation stages to develop a start-up ecosystem.	6	CO1 CO2 CO3 CO4 CO5	K3 K4 K5 K6
VI	Self study for enrichment: (Not to be included for External examination) Case study analysis on Entrepreneurship	-	CO1 CO2 CO3 CO4 CO5	K3 K4 K5

Textbooks

1. Elias G.Carayannis, Elbida.D.Samra (2015), Innovation and Entrepreneurship,
2. Peter.F. Drucker (2006), Innovation and Entrepreneurship, Harper Publications

Reference books

1. John R.Bessant, Joe Tidd (2015), Innovation and Entrepreneurship, Wiley Publictaions
2. Mike Kennard (2021), Innovation and Entrepreneurship, Routledge, Taylor and Frnacis

Web References

1. <https://innovation-entrepreneurship.springeropen.com/>
2. <https://www.worldcat.org/title/innovation-and-entrepreneurship-practice-and-principles/oclc/11549089/lists>

Pedagogy

e- Content modules, Activity worksheet, Case Studies

Course Designer

Dr.R.Subha, Assistant Professor, Innovation ambassador, Department of Chemistry

Dr.S.Sowmya, Assistant Professor, Innovation ambassador, Department of Commerce

ABILITY ENHANCEMENT COMPULSORY COURSE - III
INNOVATION AND ENTREPRENEURSHIP

Assessment Rubrics for 100marks

S.No	Particulars	Marks
1	Self Analysis / Preparation of Self Identification Report / Case study presentation	20
2	Identification of Problem / Innovative practice/ Business plan report	20
3	Lean Canvas / Value Proposition Model / Prototype	20
4	VIVA VOCE	
	a. Novelty of Business Idea	20
	b. Commercial Scalability	10
	c. Pitching Presentation	10
	TOTAL	100

There will be no End Semester Examination for this Course. The subject teacher will make the assessment of students performance based on the above mentioned components and an internal VIVA VOCE will be conducted by the Institution Innovation Ambassadors of Institution Innovation Council, Ministry of Education. Marks will be awarded and submitted to CoE in the Prescribed format specified by the Controller of the examination approved by the Head of respective Departments.

Semester III	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCO3GEC1	ELEMENTS OF INSURANCE	GENERIC ELECTIVE COURSE – I	2	2

Course Objective

- To understand the concept and scope of insurance.
- To implant the concept of general insurance principles and practices of insurance.
- To understand the risk and various insurance policies along with their structures and the legal dimensions involved.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the conceptual frame work of Insurance.	K1
CO2	Explain the features and procedures of various types of Insurance policies	K2
CO3	Identify the methods of premium calculation related to different schemes.	K3
CO4	Analyse the latest trends and challenges in Insurance	K4

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2	3	3	3	2	2
CO2	3	3	3	2	2	3	3	3	2	2
CO3	3	3	3	3	3	3	3	3	2	2
CO4	3	3	3	3	3	3	3	2	2	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Insurance: Purpose and Need of Insurance – Insurance as a Social Security Tool – Insurance and Economic Development – Types of Insurance.	6	CO1,CO2, CO3,CO4	K1,K2,K3, K4
II	Procedure for becoming an Agent: Pre-requisites for obtaining a License – Duration of License – Cancellation of License – Revocation or Suspension / Termination of Agent.	6	CO1,CO2, CO3,CO4	K1,K2,K3, K4
III	Fundamentals of Agency – Definition of an agent – Agents Regulations – Insurance intermediaries – IRDA – Introduction – Purpose, Duties, Powers and Functions of IRDA .	6	CO1,CO2, CO3,CO4	K1,K2,K3, K4
IV	Functions of the Agent: Proposal Form and other forms for grant of cover – Financial and Medical Underwriting – Material Information– Procedure regarding settlement of Policy Claims.	6	CO1,CO2, CO3,CO4	K1,K2,K3, K4
V	Fundamentals and Principles of Life, Marine and Fire Insurance – Contracts of various kinds of Insurance – Insurable interest. – actuarial science	6	CO1,CO2, CO3,CO4	K1,K2,K3, K4
VI	Self-Study for Enrichment (Not to be included for End Semester Examination) Code of Conduct – Unfair Practices –Agents' Compensation – Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts. Personal Accident Insurance – Motor Insurance – Burglary Insurance – Reinsurance-Employers Liability Insurance.	-	CO1,CO2, CO3,CO4	K1,K2,K3, K4

Text Book

1. Dr. P. Periyasamy, Insurance, Tata McGraw Hill, 2nd Edition 2018.
2. Dr. P. K. Gupta, Insurance and Risk Management , Himalaya Publishing House, Mumbai 2017.
3. Dr. E. Dharmaraj, Elements of Insurance , SIMRES Publications, Chennai 2009.

Reference Books

1. M. N. Mishra & Dr. S. B. Mishra , Insurance – Principles and Practice, S. Chand & Company LTD. 2012
2. Mishra M.N , Modern Concepts of Insurance, S. Chand& Company LTD. 2004
3. Kaninika Mishra, Fundamentals of Life Insurance, Theories and Application Prentice Hall of India, New Delhi 2016.

Web References

1. https://ebooks.lpude.in/commerce/bcom/term_6/DCOM309_INSURANCE_LAWS_AND_PRACTICES.pdf
2. <https://kamarajcollege.ac.in/wp-content/uploads/Core-Principles-of-Insurance.pdf>
3. <https://irdai.gov.in/document-detail?documentId=398265>
4. <https://nios.ac.in/media/documents/VocInsServices/m3-f2.pdf>

Pedagogy

Lecture, PowerPoint Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Ms. S. J. Sureya

Semester IV	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCO4CC7	BUSINESS STATISTICS	CORE	5	5

Course Objectives

- To understand the basic concepts of statistics in relation to business environment.
- To compute measures of location of variation and its relative measures.
- To construct and interpret the index numbers.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall the basic concepts of statistics.	K1
CO2	Explain and apply the logic and methodology for calculation of various index numbers, time series, measure of central tendency and dispersion.	K2, K3
CO3	Apply laws of probability which helps to make sense of uncertainties and examine the cause accruing when price level changes.	K3, K4
CO4	Identify and analyze the linear relationship between the variables through correlation and regression.	K3, K4
CO5	Analyze the time series, price and quantity index numbers.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	2	2	2	2
CO2	3	3	2	3	3	3	3	2	2	2
CO3	3	3	2	3	3	3	3	2	2	2
CO4	3	3	2	3	3	3	3	2	2	2
CO5	3	3	2	3	3	3	3	2	2	2

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Statistics: Meaning, Definition, Importance, Scope, Limitations and Distrust of statistics – Measures of Central Tendency and Dispersion: Mean, Median, Mode, Quartiles. Standard Deviation and Co-efficient of variation. Skewness and Kurtosis.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Correlation – Karl Pearson's Co-efficient of Correlation – Spearman's Rank Correlation of co-efficient – Regression – Properties of Regression co-efficient, Co-efficient of determination.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Probability – Concepts of probability – Application of addition and multiplication theorems – Conditional probability – Baye's theorem (no proof, simple problems and business applications only)	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	Index Numbers – Definition, Simple Index Number and Weighted Index Number: Laspeyres's -Paasche's- Fisher's -Marshall Edge-worth -Bowley's - Kelly's formula. Mathematical test of consistency: Time reversal test, Factor reversal test – Fixed index number – Chain index number – Cost of living index.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	Elements of Time Series – Secular trend: Graphic method, Method of Semi-Averages, Method of moving averages, Method of least squares. Seasonal Fluctuations: Method of simple averages, Method of moving averages, Ratio to trend method, Method of link relatives, Cyclical fluctuations, Random fluctuations.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
VI	Self-Study for Enrichment (Not to be included for External Examination) Sampling – Methods – Collection of data – Tabulation of data – Diagrammatic representation of Data.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

Distribution of Marks: Theory 25% & Problem 75%

Text Books

1. Gupta S.P. (2022). *Statistical Methods*. 46th Edition, Sultan Chand & Sons.
2. Navanitham P A. (2022). *Business Statistics*. Reprint, Jai Publishers.
3. Vittal P.R. (2020). *Business Statistics*. Reprint, Margham Publications.

Reference Books

1. Gupta S.C. (2018). *Fundamentals of Statistics*. 7th Edition, Himalaya Publishing House.
2. Jani P.N. (2017). *Business Statistics Theory and Applications*, Reprint, PHIPvt., Ltd.
3. Sharma J.K. (2018). *Business Statistics*. 5th Edition, Vikas Publishing House Pvt., Ltd.

Web Reference

1. <https://www.geeksforgeeks.org/introduction-of-statistics-and-its-types/>
2. <https://www.bmj.com/about-bmj/resources-readers/publications/statistics-square-one/11-correlation-and-regression>
3. <https://www.cuemath.com/data/probability/>
4. <https://www.tableau.com/learn/articles/time-series-analysis>
5. <https://www.geeksforgeeks.org/index-number-meaning-characteristics-uses-and-limitations/>

Pedagogy

Chalk and Talk, Powerpoint Presentation, Discussion, Assignment, Quiz and Seminar.

Course Designer

Ms. J. Lalithambigai.

Semester IV	Internal Marks: 40			External Marks: 60	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS	
22UCO4CC1P	ACCOUNTING PACKAGE (P)	CORE PRACTICAL - I	5	5	

Course Objectives

- To enable the students to learn basic concepts of accounting packages.
- To impart knowledge about Goods and Services Tax.
- To access the applications of accounting by using Tally ERP 9.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall the basic concepts of manual accounting.	K1
CO2	Explain the procedure for creating a company.	K2
CO3	Apply the accounting procedures for Ledger creation, Accounting Vouchers and Cost centre.	K3
CO4	Analyse stock group, stock category, stock item and compare stock category summary with godown summary.	K4
CO5	Assess the Estimate of the budget calculation.	K5

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3	2	3	2	2	2
CO2	2	2	3	2	2	3	2	2	2	2
CO3	2	3	3	3	2	2	2	2	2	2
CO4	2	3	3	3	2	2	3	2	2	2
CO5	3	3	2	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation
 “3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Accounting Packages – Features – Introduction to Tally – Features of Tally – Creation – Alteration and Deletion of Company – Accounting Features – Accounting Groups – User defined groups – Ledger creation, alteration and deletion– Final Accounts and Balance Sheet.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4,K5
II	Accounting Vouchers - Various types of Accounting Vouchers–Voucher entries– Extraction of Day book and Trial balance– Cost centres–Cost categories– Cost centre.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4,K5
III	Budget creation and alteration – Variance analysis – Payroll preparation – Statutory features – Voucher entries.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4,K5
IV	Inventory Masters: Creation, Alteration and Deletion of Stock Groups, Stock Categories, Units of Measures, Godowns and Stock items – Inventory Features – Entries in Accounting and Inventory Vouchers using stock items.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4,K5
V	Introduction and enabling GST in Tally- Recording GST transactions-Accounting intrastate supply of goods and service - Accounting interstate supply of goods and service- Purchase and Sales Returns of goods and service.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4,K5
VI	Self-Study for Enrichment (Not to be included for External Examination) Financial Reports: Trial Balance – Profit and Loss – Balance Sheet – Working Capital – Cash Flow and Fund Flow Statement – Bank Reconciliation Statement – Stock Summary.		CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4,K5

List of Practicals

1. Creation, alteration and deletion of companies and user defined accounting groups.
2. Creation, alteration and deletion of ledger.
3. Preparation of final accounts and balance sheet preparation.
4. Voucher entries in double entry mode.

5. Voucher entries using cost centers and cost categories.
6. Creation and alteration of budgets and variance analysis.
7. Creation, alteration and deletion of inventory masters.
8. Order processing and voucher entries using accounting and inventory vouchers.
9. Generating Accounting and Inventory Reports.
10. Enabling GST in tally, Recording GST.

Text Books

1. Vishnu P. Singh. (2021). *Tally ERP 9 with GST*, Revised Edition, Sultan Chand & Sons.
2. Srinivasa vallabhan.V. (2020). *Computer Applications in business*, Revised Edition Sultan Chand & Sons.
3. Mohan Kumar K, Rajkumar S. (2019). *Computer applications in business*, Revised Edition. Tata McGraw Hill Education.

Reference Books

1. Parag Joshi.(2017). *Tally ERP 9 with GST*. Revised Edition. Dnyansankul Prakashan.
2. Nadhani.A.K. (2019). *Implementing Tally*, Revised Edition. BPB Publications.
3. Sanjay Satapathy. (2018). *Tally ERP 9 book*. Revised Edition. Advanced usages.

Web Reference

1. <https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne>
2. <http://www.tallysolutions.com>
3. https://help.tallysolutions.com/docs/te9rel66/Job_Work/#gref
4. <https://www.tallyofficialbooks.com/>
5. <https://ncsmindia.com/wp-content/uploads/2012/04/TALLY-9.0-PDF.pdf>.

Pedagogy

Lecture, Power Point Presentation, Lab Demonstration, Group Discussion, Quiz, Assignment and Activity.

Course Designer

Dr. A.Vinodhini

Semester IV	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCO4AC4	E-COMMERCE AND WEB DESIGNING	ALLIED	4	3

Course Objective

- To acquaint the basic concepts of e-commerce and web design.
- To identify, define and differentiate the various modes of electronic commerce.
- To facilitate the students to know the importance of SEO and to build e-commerce applications based on security guidelines.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	List out the technological changes in trade.	K1
CO2	Demonstrate awareness of usability, website design and network issues.	K2
CO3	Explain e-commerce in business models and make use of e-commerce strategies.	K2, K3
CO4	Interpret the various terminologies of electronic commerce and analyze information searching methods, resource discovery and information retrieval techniques.	K3, K4
CO5	Examine the effectiveness of a web design with respect to security measures.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	3	2	2	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Electronic Commerce – Introduction – Business Models of e-Commerce - B2B e-commerce and EDI – Business Applications of e-commerce. Infrastructure for e-commerce – Communication networks for e-commerce.	12	CO1, CO2,CO3 , CO4,CO5	K1, K2, K3,K4
II	Network Services – Secure messaging – Payment systems in e-commerce – Structured electronic documents. e-online Banking: Introduction Concepts and Meaning - Need for computerization - Electronic delivery channels - e-Cheque - Financial Transactions Terminals - MICR Cheques - e-Banking in India. Android Applications – Introduction - Concept - Applications. V-Commerce: Introduction and Features.	12	CO1, CO2,CO3 , CO4,CO5	K1, K2, K3,K4
III	Search Engine Optimization (SEO) - Introduction - Importance of SEO - How search Engines Operate - Crawling Techniques - Basic types of search tools - Page rank - Anatomy of hyperlink - Keywords and Queries - Site structure importance - On page optimization vs. off page optimization - Critical components of optimizing a site - Information architecture.	12	CO1, CO2,CO3 , CO4,CO5	K1, K2, K3,K4
IV	Webhost – Types – VPS - Domain for a website - DNS Information - Webhost: Bandwidth - Control Panels – Statistics – Uptime - Ecommerce. Website Design: Introduction - Role of Website in B2C. E-commerce - Website strategies and Goals - Website Specification - Design principles - Push and pull approaches - E-mail- E-mail Etiquette- E-mail Security - Online Marketing and promotion.	12	CO1, CO2,CO3 , CO4,CO5	K1, K2, K3,K4
V	E-Commerce Technology – Security issues in e- Commerce – Legal and ethical issues - Role of social media in e-Commerce industry - M-Commerce and WAP - Mobile Commerce Risk, Security and Payment Methods - Mobile money- infrastructure and fraud prevention for M- payment - Current Trends in electronic world – e-Waste – e-Surveillance – e-Governance - e- Care.	12	CO1, CO2,CO3 , CO4,CO5	K1, K2, K3,K4

VI	Self-Study for Enrichment (Not to be included for External Examination) Introduction to computers- Importance - Computer Applications in various Areas of Business- General Application of Computers in Various Fields. Classification of Computers- Basic Principles of operation of Digital Computer-Computer system-computer virus- Development of computers and Computer Generation- Computer Number System.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4,
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Text Books

1. Rajaraman V. (2021). *Essentials of E-Commerce Technology*. Revised Edition, PHI Learning Pvt. Ltd.
2. Joseph P.T. (2019). *E-Commerce -An Indian Perspective*. 6th Edition, PHI Learning Pvt. Ltd.
3. Pandey U.S. & Saurabh Shukla. (2019). *E-Commerce and Mobile Commerce Technologies*. Revised Edition, S.Chand.

Reference Books

1. Rayudu C.S. (2016). *E-Commerce, E-Business*. 4th Edition, Himalaya Publishing House.
2. Murthy C.S.V. (2021). *e-Commerce*, Reprint, Himalaya Publishing House.
3. Schneider Gary P. (2020). *e-Commerce: Strategy, Technology and Implementation*., Cengage Learning.

Web Reference

1. <https://www.tutorialspoint.com/e-commerce/e-commerce-business-models.htm>
2. <https://www.techtarget.com/whatis/definition/search-engine-optimization-SEO>
3. <https://www.tutorialspoint.com/e-commerce-and-security-threats-to-e-commerce>
4. <https://www.ionos.com/digitalguide/e-mail/e-mail-marketing/e-mail-etiquette-rules-for-the-perfect-e-mail/>
5. <https://openstax.org/books/principles-marketing/pages/16-4-ethical-issues-in-digital-marketing-and-social-media>

Pedagogy

Chalk and Talk, Powerpoint Presentation, Discussion, Assignment, Demo by e-Content tutorials, Quiz and Seminar.

Course Designer

Ms. J. Lalithambigai.

Semester IV	Internal Marks:25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS/ WEEK	CREDITS
22UCO4GEC2	ADVERTISEMENT MANAGEMENT	GENERIC ELECTIVE COURSE - II	2	2

Course Objectives

- To know the basic marketing communication and the processes.
- To understand the process involved in personal selling and its implications for relationship development.
- To comprehend the ethical issues and social aspects of advertising

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall the conceptual framework of advertising.	K1
CO2	Explain the function of Advertising Agencies.	K2
CO3	Identify the formulation of advertising through effective marketing Strategy to promote the product and service for economic development.	K3
CO4	Apply the principles of advertising layout and campaign.	K3
CO5	Analyze the ethical issues and social aspects of advertising.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	3	2	2	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Advertising: Advertising– Definition- Objectives – Scope - Types – Role and Significance – Advertising an element of marketing mix– Communication process in advertising.	6	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Technological Aspects: Advertisement Message, Themes, Appeal, Structure, Copywriting and Layout. DAGMAR approach- Determination of target audience–Building of advertising programme–Message – Headlines – Copy – Logo –illustration- Appeal and Layout.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
III	Advertising Media: Media planning-Electronic media- Buying advertising aids-Trademarks- Slogans - Packaging- Pop-up displays – Premiums- Free samples.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
IV	Advertising Agencies: Meaning and Definition- Service Rendered by an Ad Agency - Agency Selection Criterion - Agency Accreditation - Agency Client Relationship - Organization Structure of an Advertising Agency - Changing of Advertising Agency - Career Options in Advertising.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
V	Advertising in India: Role of Advertising in modern business-Economic, Social and Ethical aspects of advertising - Advertising goals– Recent developments and Issues in advertising. Advertising Standard Council of India (ASCI) - Techniques for measuring advertising effectiveness.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
VI	Self-Study for Enrichment (Not to be included for External Examination). Difference between National Advertising and Retail Advertising-Film Advertising - Purchase Point Advertising-Media Vehicle choice-Media Survey-Marketing through Social Sites- Ethics in Advertising.		CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4

Text Books

1. Sunil KR. (2023). *Advertisement Management*. Revised Edition. Kindle.
2. Saravanel.P, Sumathi.S. (2017). *Advertising and salesmanship*. Revised Edition. Margham Publication
3. Gupta.S.L ,Ratna.V.V. (2011). *Advertising and Sales Promotion Management*. An IndianperspectiveTextandCases. Sultan Chand & Sons. NewDelhi

Reference Books

1. Ruchi. G. (2012). *Advertising Principles & Practice*. Revised Edition. S.Chand& CompanyLtd,Delhi
2. Dr.AnsuyaAngadi. (2010). *Advertising & Sales Management*. Sri SiddalingeshwaraPrakashana. Gulbarga.
3. George E. Belch & Michael A belch.(2014). *Advertising & Promotion*. Revised Edition. McGraw Hill Publishing.

Web Reference

1. <https://business.linkedin.com/marketing-solutions>
2. <https://www.vedantu.com/commerce>.
3. <https://www.easymanagementnotes.com/advertising-study-material/>
4. <https://www.studocu.com/in>
5. <https://byjus.com/>

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussions, Experience Discussion & Activity.

Course Designer

Ms.B.Lavanya

Semester IV	Internal Marks: 40		External Marks: 60	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCO4SEC1P	INTRODUCTION TO MS-OFFICE (P)	SKILL ENHANCEMENT COURSE - I	2	2

Course Objectives

- To acquire and apply the computer applications in different aspects of business.
- To get insight knowledge on MS-Word, MS-Excel and Powerpoint.
- To know the database maintenance in every type of application using MS-Access.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall the basic concepts of computer applications.	K1
CO2	Demonstrate a presentation slide using PowerPoint tools.	K2
CO3	Develop Word documents using Word package tools.	K3
CO4	Build worksheets using various statistical tools to analyse business transactions.	K3, K4
CO5	Construct a new database with related tables and examine database concepts.	K3, K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	2	2	3	3	2	2	3
CO2	2	3	2	3	3	2	2	2	2	2
CO3	2	3	2	3	3	2	2	2	2	2
CO4	2	3	3	3	3	2	2	2	2	2
CO5	2	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Computer Definition - Characteristics and Limitations of Computer - Generations of Computer, Primary and Secondary Memories - Input and Output Devices - Operating System- Function of Operating System- Types of Operating System.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
II	Word Processing: Features - Advantages and Applications - Parts of Word Window Toolbar - Creating, Saving, Closing, Opening and Editing of a Document - Moving and Coping a Text -Formatting of Text and Paragraph - Bullets and Numbering - Find and Replace - Insertion of objects - Headers and Footers - Page Formatting - Auto Correct Spelling and Grammar - Mail Merge – Macros.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
III	Spread Sheet: Features - Workbook – Cell - Parts of a window - Saving, Closing, Opening of a Work Book – Editing – Advantages – Formulas - Types of Function -Templates – Macros – Sorting - Charts – Filtering.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
IV	PowerPoint: Introduction – Starting – Parts - Creating of Tables - Create Presentation – Templates Auto Content Wizard - Slide Show - Editing of Presentation - Inserting Objects and charts.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
V	Orientation to Microsoft Access : Create a Simple Access Database - Working with Table Data - Modify Table Data - Sort and Filter Records - Querying a Database - Create Basic Queries - Sort and Filter Data in a Query - Perform Calculations in a Query - Create Basic Access Forms - Work with Data on Access Forms - Create a Report - Add Controls to a Report - Format Reports.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
VI	Self-Study for Enrichment (Not to be included for External Examination) Classification of Computers, Applications of Computer, Basic Components of PC, Computer Architecture -Languages and its Types.	-	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4

List of Practicals

1. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
2. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
3. Prepare Bio-Data by using Wizard/Templates.
4. Prepare a mark statement (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
5. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
6. Prepare a statement of Bank customers account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
7. Design presentation slides using animation Effects and perform the following operations: Creation of different slides, changing background colour, font colour using word art.
8. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

Text Books

1. Bittu Kumar (2017). *Mastering MS Office*. Revised Edition, V & S Publishers.
2. LokeshLalwani (2019). *Excel 2019*. 1st Edition, BPB Publications.
3. Wallace Wang. (2018). *Microsoft Office 2019*. Wiley Publications.

Reference Books

1. Michale Price(2019). *Office 2019*. BPB Publications.
2. Kevin Pitch(2022). *PowerPoint*, Career Office Elevator, Kindle Edition.
3. Kevin Pitch (2022). *Microsoft Word*, Career Office Elevator, Kindle Edition.

Web Reference

1. <https://support.office.com/en-us/office-training-center>
2. <https://www.skillshare.com/browse/microsoft-office>
3. https://www.tutorialspoint.com/computer_fundamentals/index.htm
4. <https://edu.gcfglobal.org/en/subjects/office/>
5. <https://www.microsoft.com/en-us/learning/training.aspx>

Pedagogy

Lab Demonstration and Powerpoint Presentation.

Course Designer

Ms. J. Lalithambigai.

Semester V	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
23UCO5CC8	CORPORATE ACCOUNTING	CORE	6	5

Course Objectives

- To understand various adjustments related to share capital.
- To help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements.
- To know the provisions of the Company Act and to build accountability in corporate sector.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall the conceptual background of Company Accounts.	K1
CO2	Explain the concepts and techniques on the issue and redemption of Debentures.	K2
CO3	Build knowledge on value of goodwill and shares of business firm.	K3
CO4	Apply and Examine with the legal formats, special items and adjustments pertaining to Banking companies.	K3,K4
CO5	Analyze the accounts of Holding Company.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	2	2	3	2	3	3	3	3
CO3	3	2	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Accounting for Share Capital - Issue of shares: Par, Premium and Discount - Forfeiture and Reissue of Shares - Issue of right and bonus shares.	18	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Redemptions of Preference Shares- Issue and Redemption of debentures: Accounting Treatment for Debentures - Issued at Par, Discount and Premium - Repayable at par and premium.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
III	Valuation of Goodwill and Shares – Need and Methods –Valuation of Goodwill: Average Profit Method, Super Profits Method, Capitalization Method and Annuity Method. Valuation of Shares: Net Asset Method, Yield Method and Fair Value Method.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
IV	Accounts of Holding Companies – Steps involved in the preparation of Consolidated Balance Sheet (excluding Inter Company Holdings).	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
V	Accounts of Banking Companies (new format) - Preparation of Profit and Loss Account – Balance Sheet.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
VI	Self-Study for Enrichment (Not to be included for External Examination). Company Final Accounts- Provisions of the Companies Act, 2013.		CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4

Distribution of Marks: Theory 20%and Problems 80%

Text Books

1. Reddy. T S, MurthyA, (2023). *Corporate Accounting*. Margham Publications.
2. S.P. Jain, K.L. Narang (2017). *Corporate Accounting*. Kalyani Publishers.
3. Tulsain, P.C:(2023). *Corporate Accounting*, S. Chand Publication. New Delhi.

Reference Books

1. Maheshwari S.N (2018). *Corporate Accountancy*. Vikas Publishing House, New Delhi.
2. Gupta. R L, Radhasamy M, (2021). *Corporate Accounting*. Sultan Chand & Sons.
3. M.C.Shukla, T.S.Grewal (2016). *Advanced Accountancy*. Sultan Chand & Sons.

Web Reference

1. <https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf>
2. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>.
3. <https://testbook.com/objective-questions/mcq-on-corporate-accounting--5f9168bba03904a227ce6338>
4. https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Corporate_Accounting.pdf
5. <https://www.drnishikantjha.com/booksCollection/Corporate%20Accounting%20.pdf>

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussions & Activity.

Course Designer

Dr. P. Banu

Semester V	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCO5CC9	FINANCIAL MANAGEMENT	CORE	5	5

Course Objectives

- To provide an in-depth understanding of the link between company decision-making and financial management concepts.
- To understand the financial plans, proposals, and results.
- To apply the various tools to make financial decisions.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define and explain the functions of finance, the time value of money, and financial statements.	K1, K2
CO2	Outline the objectives of financial management and understand working capital management to ensure adequate working capital for business functions.	K2
CO3	Identify the capital structure and dividend policy decisions through relevant models.	K3
CO4	Analyze the financial plan on the basis of the cost of capital and acquire a deep knowledge of leverage in order to arrive at a better financial decision.	K4
CO5	Examine the factors affecting investment decisions and opportunities presented to an organization.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	2	3	3	3	3	2
CO3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management - Time value of money - Present value and Compound value.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Cost of Capital – Features – Importance – Classification of cost of capital - Cost of Debt - Cost of Preference Share Capital - Cost of Equity - Cost of Retained Earnings - Weighted Average Cost of Capital.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
III	Capital Structure – Meaning – Capital Structure and financial structure– Factors affecting capital structure – Determining debt and equity proportion – Theories of capital structure – Leverage – Significance - Operating leverage, Financial leverage and Composite leverage.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
IV	Working capital – Components of working capital – Working Capital Operating Cycle –Determinants of working capital requirement Dividend policies – Factors affecting dividend payment – Company law provisions on dividend payment – Theories (Walter’s, Gordon’s and M.M. Approach) – Relevance of Dividend and irrelevance of Dividend.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
V	Receivables management –Meaning-Objectives, factors – Cost of maintaining receivables- Credit policy - Credit standard - Credit term - Collection policy.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
VI	Self-Study for Enrichment (Not to be included for External Examination) Cash Management – Financial Planning.		CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4

Distribution of Marks: Theory 20% and Problem 80%

Text Books

1. Khan & Jain.(2018).*Financial Management*. 8th Revised Edition. Tata McGraw Hill.
2. Maheshwari S.N (2019).*Financial Management*. 12th Revised Edition. Sultan Chand & Sons.
3. Pandey I.M (2016). *Financial Management*. 11th Revised Edition. Vikas Publishing House. Chennai.

Reference Books

1. Dr. A. Murthy (2018). *Financial Management*. 1st Edition Revised and reprinted. Margham Publications.
2. Shashi K Gupta, R.K. Sharma (2020). *Financial Management*. 12th Revised Edition. Kalyani Publications.
3. Prasanna Chandra (2019). *Financial Management*. 10th Revised Edition. Tata McGraw Hill.

Web Reference

1. <https://www.netsuite.com/portal/resource/articles/financial-management/financial-management.shtml>
2. <https://www.investopedia.com/terms/c/costofcapital.asp>
3. <https://universe.bits-pilani.ac.in/uploads/Leverage%20and%20capital%20structure.pdf>
4. <https://www.investopedia.com/terms/w/workingcapitalmanagement.asp>
5. <https://www.meruaccounting.com/blog/receivable-management-meaning-objectives-importance/>

Pedagogy

Chalk and talk, Power Point Presentation, Assignment, Seminar and Quiz

Course Designer

Dr. D. Sarala.

Semester V	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCO5CC10	ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT	CORE	5	5

Course Objectives

- To enrich the students towards the knowledge of entrepreneurial skills.
- To understand the approaches to attain the goals of the business.
- To describe the challenges of entrepreneurship especially for a small business.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the basic concepts of Entrepreneurship Development.	K1
CO2	Outline a business plan that can be used to run a new small business enterprise.	K2
CO3	Identify the funding agencies and various financial institutions Involved in the development of SSI.	K3
CO4	Examine the role of Government in organizing Entrepreneurship Development Programme.	K4
CO5	Analyze the sources and techniques of entrepreneurial ideas.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	3	2	2	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Entrepreneurship: Meaning - Evolution of the concept - Functions - Types - Qualities- Concept - Development of Entrepreneurship - Entrepreneurial Culture - Stages in entrepreneurial process - Factors influencing Entrepreneurship – Women Entrepreneurs – Rural Entrepreneur.	15	CO1,CO2, CO3,CO4, CO5	K1,K2, K3,K4
II	MSME's and Support Institutions: Definition - Importance of MSME for Economic Growth - Role of Government Organizations in Entrepreneurship Development - DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB - Government Schemes – Industrial Estates – Prime Minister Employment Generation Programme.	15	CO1,CO2, CO3,CO4, CO5	K1,K2, K3,K4
III	Development of Business Ideas: Ideas in Entrepreneurships – Sources of New Ideas – Techniques for generating ideas – Opportunity Recognition – Steps in tapping opportunities.	15	CO1,CO2, CO3,CO4, CO5	K1,K2, K3,K4
IV	Entrepreneurial Development Programme (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs - Critical evaluation.	15	CO1,CO2, CO3,CO4, CO5	K1,K2, K3,K4
V	Formulation of Project Report: Preparation of Project Report –Content; Guidelines for Report preparation – Project Appraisal techniques — Steps. Analysis: Financial, Market and Technical Feasibility.	15	CO1,CO2, CO3,CO4, CO5	K1,K2, K3,K4
VI	Self-Study for Enrichment (Note be included for End Semester Examination). Geographical Challenges - Historical Attributes to Business - Country Topographical Features - New Business Formation - Current Market Trends - Decision Making Skills.		CO1,CO2, CO3,CO4, CO5	K1,K2, K3,K4

Text Books

1. C.B.Gupta, Srinivasan.(2022).*Entrepreneurial Development*.Revised Edition. Sultan Chand and Sons.
2. Prasanna Chandra, (2017). *Projects- Planning , Analysis. Financing, Implementation and review*. 8 th edition. Tata McGraw Hill Publishing Company Ltd. New Delhi
3. Dr.S.S. Khanka-(2020). *Entrepreneurial Development*. Revised Edition. Sultan Chand and Sons.

Reference Books

1. Kolb Bonita M (2015). *Entrepreneurship for the creative and cultural industries*. Revised Edition. Routedge.
2. Saravanavel (2015). *EntrepreneurialDevelopment*. Revised Edition. Himalaya Publications.
3. C.S.V. Murthy (2015). *Entrepreneurial Development*. Revised Edition. Himalaya Publishing House.

Web Reference

1. <https://www.pasc.edu.in/wp-content/uploads/2021/04/ENTREPRENEURSHIP-DEVELOPMENT>
2. <https://www.vedantu.com/commerce/entrepreneurship-development-process>
3. <https://www.hhrc.ac.in/ePortal/Commerce/I%20M.Com.%20-%2018PCO1%20-%20Dr.%20R.%20Sathru%20Sangara%20Velsamy%20&%20Dr.%20P.%20Sailaja.pdf>
4. <https://www.toppr.com/guides/business-studies/entrepreneurship-development/process-of-entrepreneurship-development>
5. https://ddceutkal.ac.in/Syllabus/MCOM/Entrepreneurship_Development.pdf

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussions, Experience Discussion & Activity.

Course Designer

Ms.B.Lavanya

Semester V	Internal Marks: 25	External Marks:75		
COURSE CODE	COURSE TITLE	CATEGORY	HRS. / WEEK	CREDITS
22UCO5CC11	FUNDAMENTALS OF RESEARCH	CORE	5	5

Course Objectives

- To make the students to understand the basics of research.
- To familiarize the students to understand the ways and means of social science research.
- To enhance the skills of various techniques of research.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define and summarise the need, importance and dimensions of research	K1, K2
CO2	Outline and apply research methods relevant to commerce and business researches.	K2, K3
CO3	Make use of the types, designs and techniques of research	K3
CO4	Construct model research with the help of primary and secondary data	K3
CO5	Identify and examine the use of various tools and techniques for research and analysis	K3, K4

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	2	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation
“3” – Substantial (High) Correlation “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Research - Meaning - Objectives - importance - types - approaches - Methods - criteria and qualities for a good researcher, opportunities and challenges for researchers in India - Review of Literature - Sources, Collection and Types.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Research Process - Identification of Research Problem - Framing Research Objectives - Research Design - Meaning - definition - Need- Advantages - Criteria - Contents of Research Design - Research Gap	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Sample - Definition - Sampling - objectives - Advantages and Disadvantages of sampling - Types - Probability Sampling and Non-Probability Sampling - Population - Element- Sample Size- Sample Frame	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	Types of data - Primary data -Secondary data - Methods of data collection of Primary data - Survey method - Personal Interview - Mail Survey - Observation Technique - Interview Schedule - Questionnaire - Pre-Test - Pilot Study	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	Research Report - Types of Reports - Qualities of a good Report - Steps in drafting Reports - Contents of Research Report - Bibliography - Appendix - Plagiarism checking.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
VI	Self-Study for Enrichment (Not to be included for End Semester Examinations) Data Processing - Checking - Editing - Coding - Classification - Transcription and Tabulation		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

Text Book

1. C. R. Kothari and G. Garg. (2023). *Research Methodology: Methods and Techniques*. 5th Edition. New Age International.
2. Dr. Peer Mohamed. (2013). *Research Methodology*. First Edition. Pass Publications
3. T. Ravilochanan. (2018). *Research Methodology with Business and Report Writing*. Latest Edition. Margham Publications.

Reference Books

1. R. Pannerselvam. (2014). *Research Methodology*. 2nd Edition. PHI Learning.
2. Dr.B.N.Gupta and Nitin Gupta. (2021). *Research Methodology*. 1st edition. SPBD Publication.
3. DeepakChawla, Neela Sondhi. (2016). *Research Methodology*. Latest Edition. Vikas Publishing(P)Ltd.

Web References

1. <https://www.scribbr.com/category/methodology/>
2. <https://byjus.com/maths/sampling-methods/>
3. <https://www.formpl.us/blog/research-report>
4. <https://egyankosh.ac.in/bitstream/123456789/17256/1/Unit-5.pdf>
5. <https://www.scribbr.com/methodology/sampling-methods/#>

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions

Course Designer

Prof. Dr. N. Savithri

Semester V	InternalMarks:25		ExternalMarks:75	
COURSECODE	COURSE TITLE	CATEGORY	HOURS /WEEK	CREDITS
23UCO5DSE1A	HUMAN RESOURCE MANAGEMENT	DISCIPLINE SPECIFIC ELECTIVE-I	5	3

CourseObjectives

- To familiarize the students with concepts and principles of Human Resource Management.
- To understand the Human Resource Management System at various levels.
- To develop relevant skills necessary for application in Human Resource related issues.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the basic concepts, functions and processes of HRM.	K1
CO2	Summarize the steps for recruitment and selection.	K2
CO3	Apply the procedures for performance appraisal and fixation of compensation.	K3
CO4	Identify and analyze the various ways and methods of developing, maintaining and integrating human resources.	K3,K4
CO5	Explain the Human Resource Management in a Changing Environment.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	2	3	3	3	3
CO5	3	3	3	3	3	3	3	2	3	3

“1”–Slight(Low)Correlation □ “2”–Moderate(Medium)Correlation □ “3”–Substantial(High)Correlation “-”indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	HRM Introduction – Characteristics – Scope – Objectives – Importance and Functions of HRM - Qualities - Role of Human Resource Manager – Human Resource Planning – Concept – Objective - Importance - Process - Levels - Problems - Guidelines for effective Human Resource Planning.	15	CO1,CO2, CO3,CO4, CO5	K1,K2, K3,K4
II	Job analysis – Meaning – Objectives – Advantages – Process – Techniques – Job Specification – Recruitment – Meaning – Methods – Selection – Concept – Steps in Selection Process – Problem involved in Placement. Induction – Meaning – Objective and Purpose of Induction.	15	CO1,CO2, CO3,CO4, CO5	K1,K2, K3,K4
III	Training- Need for training - Benefits of training- Identification of training needs and methods of training. Human Resource Development - Meaning and Role of training in HRD- Impact of Globalization on Human Resource Management.	15	CO1,CO2, CO3,CO4, CO5	K1,K2, K3,K4
IV	Performance Appraisal - Objectives - Methods - Factors affecting performance Appraisal. Job evaluation - Meaning - Methods: Non – quantitative and quantitative. Wage and Salary Administration-Meaning - Objectives - Factors influencing wages - Different patterns of wage payment – Incentives – Bonus.	15	CO1,CO2, CO3,CO4, CO5	K1,K2, K3,K4
V	Human Resource Management in a changing Environment: Downsizing Plan- Exit Policy- National Renewal Fund - Voluntary Retirement Scheme and Sexual Harassment. Ethical Issues in HRM. Emerging Trends in HRM- Changing role of Human Resource Management – Impact of Globalization on HRM.	15	CO1,CO2, CO3,CO4, CO5	K1,K2, K3,K4
	Self-Study for Enrichment Career Planning and Development – Management of Stress – Motivation – Absenteeism and Labour Turnover.			

TextBook

1. B.Gupta, (2018). *HumanResourceManagement Text & Cases*. 19th Revised Edition. SultanChand&Sons.
2. R.SubbaRao (2018). *HumanResourceManagement*. Revised Edition. Himalaya Publishing House.
3. C.D. Balaji, (2015). *HumanResourceManagement*. Revised Edition. Margham Publications.

ReferenceBooks

1. Dr.S.S.Khanka (2003). *Human Resource Management Text &Cases.*, Revised Edition. S.Chand.
2. R.S. Dwivedi (2009). *A Textbook of Human Resource Management*. Revised Edition.Vikas Publishing House.
3. V.S.P.Rao (2015). *Human Resource Management*. Revised Edition.Vikas Publishing House.

Web References

1. <https://www.drnishikantjha.com/booksCollection/hrm-basic-notes.pdf>
2. <https://www.rccmindore.com/wp-content/uploads/2020/12/hrm-notes-hons-iii-1.pdf>
3. <https://www.youtube.com/watch?v=anTWkj2yIH8>
4. <https://www.slideshare.net/versatileBschoo/human-resource-management-full-notes>
5. https://oms.bdu.ac.in/ec/admin/contents/86_16MBECM3-16CCCAC12-16MBECA5_2020052103563773.pdf

Pedagogy

Chalk and Talk, Power point presentations, Group Discussion, Seminar, Quiz and Assignment.

CourseDesigner

Dr.J.Praba

Semester V	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
23UCO5DSE1B	MARKETING RESEARCH	DISCIPLINE SPECIFIC ELECTIVE-I	5	3

Course Objectives

- To enable the students to understand the concept of marketing research.
- To provide students with research and managerial knowledge, tools and skills for identifying, tackling, judging and using evidence to solve marketing problems in business.
- To Identify marketing problem(s) to assist in decision making.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and explain the concepts about contemporary marketing Research.	K1,K2
CO2	Outline the research process to explain various methods that will be proposed through a marketing research proposal.	K2
CO3	Apply a Research in the marketing area to gather, code analyze and arrange the data.	K3
CO4	Identify and examine the methodologies to acquire evidence in an ethical manner to address the marketing problem.	K3,K4
CO5	Analyze all types of relevant evidence towards finding solutions to the marketing problems.	K4

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	2	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Marketing Research Definition – Concepts and Objectives – Advantages and Limitations of Marketing Research - Problems and Precautions in Research – Analysing competition and Consumer Market – Market Research Methodology.	15	CO1,CO2, CO3, CO4 CO5	K1,K2, K3,K4
II	Market Research Proposal – Meaning and Elements of Research Proposal – Marketing Research Design – Concepts – Importance – Types. Hypothesis – Concept – Importance – Types. Sampling – Concepts – Terms in Sampling – Techniques of Sampling – Essential of Good Sampling	15	CO1,CO2, CO3, CO4 CO5	K1,K2, K3,K4
III	Data Collection – Primary Data and Secondary Data – Concept – Merits and Demerits – Methods – Sources. Qualitative and Quantitative Research – Concept – Features – Difference.	15	CO1, CO2, CO3, CO4 CO5	K1,K2, K3,K4
IV	Data Processing – Editing – Meaning – Objectives – Types. Coding – Meaning – Guidelines. Classification – Meaning – Methods. Tabulation – Meaning – Methods. Data Analysis and Interpretation: Data Analysis – Meaning – Steps – Use of Statistical Tools (SPSS, SAS, MS Excel, MINITAB). Data Interpretation – Meaning – Importance – Stages.	15	CO1, CO2, CO3, CO4 CO5	K1,K2, K3,K4
V	Market Research Reports – Presentation – Return Report – Format – Common Problems in Preparing Reports – Critical Nature of the Reports – Graphical Presentation – Ethical Issues in Marketing Research – Ethical Issues Related to Clients, Respondents, Sampling, Questionnaire, Questionnaire Design and Reporting.	15	CO1, CO2, CO3, CO4 CO5	K1,K2, K3,K4
VI	Self-Study for Enrichment (Not to be included for End Semester Examination) Market Trends - Advertising research – Rural marketing research – Consumer and Product research.		CO1, CO2, CO3, CO4 CO5	K1,K2, K3,K4

Text Book

1. Naresh K Malhotra, (2019). *Marketing Research: An Applied Orientation*. 7th Edition. Pearson Education. Asia.
2. Paul E. Green, Donald S. Tull. (2009). *Research for Marketing Decisions*. 5th Edition. PHI Learning Private Limited. New Delhi.
3. S.K Gupta, PraneetRangi, (2014). *Marketing Research*. Revised Edition. Kalyani publishers.

References Book

1. Donald R. Cooper, Schindler,(2016). *Marketing Research Concept & Cases*. Tata McGraw – Hill Publishing Company Limited.2006
2. Dr.Prabha Deena, Sridevi M,(2019). *Marketing Research and Metrics*, Revised Edition. Thakur Publication Private Limited
3. RajendraNargundkar,(2019). *Marketing Research Text and Cases*. 4th Edition. McGraw-hill.

Web References

1. <https://onlinemkt.org/marketing-research/>
2. <https://www.driveresearch.com/market-research-company-blog/7-components-of-a-market-research-proposal/>
3. <https://www.simplilearn.com/what-is-data-collection-article#:~:text=Data%20collection%20is%20the%20process%20of%20collecting%20and%20analyzing%20information,test%20hypotheses%2C%20and%20assess%20results>
4. <https://databox.com/marketing-research-report>
5. <https://www.qualtrics.com/au/experience-management/research/market-research-types/>

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions

Course Designer

Ms. N. Aruna

Semester V	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
23UCO5DSE1C	INDUSTRIAL RELATIONS AND LABOUR LAW	DISCIPLINE SPECIFIC ELECTIVE-I	5	3

Course Objectives

- To safeguard workers right, promote trade union activities and make employment more secure.
- To minimise the labour turnover rate and absenteeism.
- To understand the constitutional provisions and industrial relations legislation relating to labour.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define the laws relating to industrial relations, labor legislation and social securities.	K1
CO2	Explain various process and procedures of handling employee relations.	K2
CO3	Apply the concepts of industrial disputes, strikes and lockouts with reference to concerned legislations.	K3
CO4	Examine the concept of industrial relation and the role of trade union in the industrial setup.	K4
CO5	Analyze the labour problems in the organization and have better decision-making and conflict resolution skills.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	3	3	2	2	3	2	3
CO2	3	3	3	3	3	3	2	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Overview of Industrial Relations - Concept - Nature – Objective – Parties of Industrial Relations.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Trade Unionism - Origin and Growth – Unions After Independence – Concept - Objective – Function – Problems of Trade Union.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
III	Workers Participation in Management - Meaning of Workers Participation in Management – Collective Bargaining, Nature and Methods – ILO and Its role Tripartite Approach in Industrial Relations.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
IV	Labour legislation – The industrial Relation Code 2019 - An Introduction and Overview of Factories Act: Industrial disputes Act, Payment of Wages Act, Payment of Bonus Act, ESI Act, Payment of Gratuity Act, Minimum Wages Act, PF Act and Workmen's Compensation Act.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
V	Industrial safety - Meaning – Important - Causes of Accidents – Prevention – Safety Provisions –Industrial Health and Hygiene – Important –Problems- Occupational Hazards Diseases – Psychological Problems – Counselling – Statutory Provisions.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
VI	Self-Study for Enrichment (Not to be included for External Examination) Socio - Economic Background of Indian labour: Economic Problems of Labour - Wages and Standard of Living- Unemployment and Employment - Social Security and State Policy.		CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4

Text Books

1. Sreenivasan, M R, (2015). *Industrial Relations & Labor Legislation*. Revised Edition. Margham Publication Chennai.
2. Nandhakumar.B, (2015). *Industrial Relation Labour Welfare and Labour laws*. Revised Edition. Vijay Nicole imprinters Pvt Ltd. Chennai.
3. VenkataRatnam, C S, (2017), *Industrial Relation*, 2nd edition. Oxford University. New Delhi.

Reference Books

1. Srivastava, S C, (2020). *Industrial Relations and Labour Laws*, 8th edition, Noida Vikas Publishing House Private Limited.
2. Sarma, A M. (2019). *Industrial Jurisprudence and Labour Legislation*. 9th edition, Himalaya Publishing House. Mumbai.
3. Tripathi, P C Gupta, C P Kapoor, N D (2012). *Industrial Relation Labour Law*. 5th Edition. Sultan Chand. New Delhi.

Web Reference

1. https://baou.edu.in/assets/pdf/PGDHR_201_slm.pdf
2. https://www.mlsu.ac.in/econtents/1185_Industrial%20Relations%20and%20Labour%20Laws.pdf
3. https://www.sultanchandandsons.com/Images/BookImages/EBook/399_ISBN9789351611660.pdf
4. <http://www.mbaexamnotes.com/industrial-relations-and-labour-laws.html>
5. https://www.academia.edu/33220728/BA7034_Industrial_Relations_and_Labour_welfare_A_Course_Material_on

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain Storming, Activity.

Course Designer

Dr.S.Sudha.

Semester - V	Internal Marks:100		External Marks:Nil	
COURSE CODE	COURSE TITLE	CATEGORY	HRS / WEEK	CREDITS
22UGPS	UGC - JEEVAN KAUSHAL PROFESSIONAL SKILLS	ABILITY ENHANCEMENT COMPULSORY COURSE – V	2	2

COURSE OBJECTIVES

- To prepare students to become viable entrepreneurs or employees with necessary professional skills with sound knowledge of Indian and Tamil Culture and Heritage.
- To enhance the comprehensive skills required for a work environment leading them competent and confident.
- To motivate the learners to excel in a challenging environment for organization and personal growth with a professional touch

COURSE OUTCOMES AND COGNITIVE LEVEL MAPPING

On the successful completion of this course, the students will be able to

CO NUMBER	CO STATEMENTS	COGNITIVE LEVEL
CO1	Relate and define communication skills in good technical writing, presentation skills with professional touch.	K1
CO2	Develop confidence and competence in professional skills to understand ambitions and goals to achieve the target.	K2
CO3	Build professional skills with a practical approach and enhance critical thinking abilities in various situation of life for lifelong learning.	K3
CO4	Examine the cultural heritage of Tamil Nadu and India to develop an understanding of cultural nuances and practices, to navigate diverse workplaces with sensitivity and respect.	K4
CO5	Analyze the acquired skills to pursue successful career path with an assertive attitude for better prospects in the global world.	K4

MAPPING OF CO WITH PO AND PSO

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	2	2	3
CO3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	3	2	2	3	3	3	2	3
CO5	3	3	3	2	3	3	3	3	3	3

“1” – Slight (Low) Correlation

“2” - Moderate (Medium) Correlation

“3” – Substantial (High) Correlation

“-” indicates there is no Correlation.

SYLLABUS

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Resume Skills Preparation and Presentation. Avoiding Common Errors in Resume Writing Preparing Resumes for Specific Purposes	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Interview Skills Useful Vocabulary Preparation and Presentation. Avoid Fear and Stress Observation of a Simulated Interview	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Body Language and Personal Grooming Importance of Body Language Postures, Eye Contact, Expressions & Etiquette Good Grooming is Being Clean	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	Social and Cultural Etiquette Existing Traditional Tamil and Indian Culture Introduction to Tamil Culture Introduction to Indian Culture and Etiquette Pls. Note: (Subjected to inclusions based on the requirements of the respective disciplines) Good Manners and Etiquette Table Manners Manners in Public Places	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	Group Discussion Skills Meaning and Methods of Group Discussion. Procedure of Group Discussion. The Do's and Don'ts of a Group Discussion Assessment Criteria	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
VI	Self-Study for Enrichment (Not to be included for End Semester Examination) Time Management - Personality Development - Problem Solving - Public Speaking - Leadership Skills	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

TEXT BOOK

- A Handbook of Professional Skills by Dr. Rita Shanthakumar and Dr. S. Jayashree Agarwal

REFERENCE BOOKS

- Gordon. L Raymond, *Basic Interviewing Skills*, Waveland Press, Inc, US, 1992
- Dr. Rashmi Achmare, Handbook of Communication Skills for Professional Students, Publisher: IPH Edition: First-2021

WEB REFERENCES

- [https://graphicdesign.sfcc.spokane.edu/dZine/projects/Q3-typographic resume/resume_basics.pdf](https://graphicdesign.sfcc.spokane.edu/dZine/projects/Q3-typographic_resume/resume_basics.pdf)
<http://worldwideuniversity.org/library/bookboon/the-art-of-interview-skills.pdf>
- https://www.tutorialspoint.com/positive_body_language/positive_body_language_tutorial.pdf
<http://egyankosh.ac.in/bitstream/123456789/35846/5/Unit-10.pdf>
- https://www.etiquettescholar.com/dining_etiquette/table_manners.html
http://languagemanuals.weebly.com/uploads/4/8/5/3/4853169/final_tamil_manual.pdf

PEDAGOGY - Seminar, Simulation Quiz and Assignment

COURSE DESIGNER - Dr. Rita Shanthakumar and Dr. S. Jayashree Agarwal

Semester V	Internal Marks: Nil	External Marks: 100		
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCO5SEC2	SKILLS FOR COMPETITIVE EXAMINATION	SKILL ENHANCEMENT COURSE-II	2	2

Course Objectives

- To develop competitive skills through various types of objective tests.
- To train them by conducting aptitude test based on verbal and quantitative skills.
- To motivate the students to prepare for high level competitive exams.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Select prospective career in Government and Corporate Sector	K1
CO2	Outline a sense of awareness and other information about various competitive examinations	K2
CO3	Summarize professional and ethical attitude and choose effective communication skills	K2, K3
CO4	Solve a problem and to identify the appropriate computing requirement	K3
CO5	Take part in the competitive examination.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Coding and Decoding – Puzzles – Seating Arrangement – Logical reasoning – Ranking and Order – Alphanumeric series – Data Sufficiency – Syllogism – Input and Output – Statement, Argument and Assumption – Reasoning Analogy – Reasoning Inequality – Fundamental Arithmetical Operations – Blood Relations.	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Simplification and Approximation – Profit & Loss – Number Series – Quadratic Equations – Problems on Ages – Boat and Stream – Speed, Time and Distance – Percentage – Ratio and Proportion – Number System – Simple and Compound interest – Menstruation – Mixture and Allegations – Time and Work – Pipes and Cistern – Problems on Trains.	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Data Interpretation (Bar Graph, Line Chart, Tabular, Caselet, Radar/Web, Pie Chart) – Linear Equation – Probability. Cloze Test – Sentence Improvement – Sentence Correction – Para Jumbles – Connectors – Reading Comprehension – Spotting Errors – Spelling Errors – Word Rearrangement – Word Usage – Sentence based Error.	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	Current Affairs – Banking Awareness – GK Updates, Currencies – Important Places – Books and Authors – Awards – Headquarters, Prime Minister Schemes – Important Days.	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	History of Computers – Data Processing Cycle of a Computer – Computer Languages – Input Devices and Output Devices – Operating Systems – Database Management Systems – Microsoft Office – Keyboard Shortcuts – File Extensions – Networking and Internet – Computer Viruses – Important Abbreviations. ICT: General abbreviations and terminology - Basics of Internet, Intranet,	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

	E-mail, Audio and Video-conferencing – ICT and Governance.			
VI	Self-Study for Enrichment (Not to be included for External Examination) Basic Computer Knowledge – Computer Fundamentals – Parts of a Computer System – Digital initiatives in higher education – Basic Computer Knowledge	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

Text Books

1. Dr. R S Aggarwal (2022), *A Modern Approach to Logical Reasoning All Competitive Exams*. S Chand And Company Ltd.
2. M.K. Pandey (2023). *Analytical Reasoning*: 5th New Edition. Bsc Publishing Co. Pvt. Ltd.
3. Dr. R S Aggarwal (2022). *Quantitative Aptitude for Competitive Examinations All Government and Entrance Exams*. S Chand Publishing.

Reference Books

1. Disha (2022). *The Yearly Current Affairs 2023 for Competitive Exams*. 8th edition. Disha Publication.
2. Abhijit Guha (2020). *Quantitative Aptitude for Competitive Examinations*. Seventh edition, McGraw Hill.
3. Oswal (2020). *An Advanced Approach to Verbal & Non-Verbal Reasoning for Competitive Exams*. Oswal Printers & Publishers Pvt. Ltd.

Web Reference

1. <https://www.examsbook.com/reasoning-ability-questions-and-answers>
2. <https://www.javatpoint.com/apititude/quantitative>
3. <https://www.examsbook.com/general-english-questions-and-answers-for-competitive-exam>
4. <https://www.examsbook.com/gk-questions-on-current-affairs-for-competitive-exams>
5. <https://testbook.com/objective-questions/mcq-on-computer-fundamentals--5fb69dfc1b5c16e438f976f6>

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion

Course Designer

Ms. S. Praveena

Semester VI	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs / Week	Credits
24UCO6CC12	DIRECT TAXATION	CORE	6	5

Course Objective

- To help the students to understand and apply the basic concepts and provisions of Income Tax Act 1961.
- To apply various deduction and exemptions in the computation of total income of Assessee.
- To gain procedural knowledge about Income Tax law in force for the relevant assessment year.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define the basic concepts of Income Tax, Residential Status of an Individual Assessee and Incidence of Tax.	K1
CO2	Explain the computation of Income from Salary, House Property, Business or Profession, Capital Gain and Income from Other Sources.	K2
CO3	Apply the exemption and deduction under various heads of income.	K3
CO4	Analyze the total tax liability of individual Assessee.	K4
CO5	Evaluate the legal obligations and requirements of e filing of the Income Tax	K5

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	3	3	2	3	3	2	3	2	2	2
CO5	3	3	2	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation
“3”–Substantial(High) Correlation“-”Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	History of Income Tax - Canons of Taxation – Assessee - Person – Income – Agricultural Income – Assessment Year – Previous Year – Capital and Revenue Receipts and Expenditure - Total Income – Residential status of Individual – Incidence of Tax – Income Exempted under section 10.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
II	Income from Salary – Features – Advance Salary - Arrear of Salary – Basis of Charges Section 15 - Allowances – Perquisites - Retirement Benefits –Deduction under section 16 – Deduction under section 80C	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
III	Income from House Property – Exempted Income from House Property – Deemed owner of House Property - Determination of Gross Annual Value and Net Annual Value – Partly Let Out and Partly Self Occupied House - Sub-letting – Calculation of Interest on Borrowed Capital –Deduction under section 24.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
IV	Income from Business – Important terms – Income and Expenses Expressly Allowed and Disallowed – Treatment of Bad Debts Recovered, Under and Over valuation of Stock, Treatment of Depreciation. Income from Profession.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
V	Income from Capital Gain –Types of Capital Assets – Computation of Long Term and Short Term Capital Gain – Exemption under section 54. Income from Other Sources –Various Kinds of Securities -Deduction under section 57 – Set off and Carry forward of losses (Theory) – Deduction from Gross Total Income - Computation of Total Tax Liability – E - filing.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
VI	Self-Study for Enrichment (Not to be included for External Examination) Advance Payment of Tax - Tax Deducted at Source –Income Tax Authorities.		CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5

Distribution of Marks: Theory 20% & Problem 80%

Text Books

1. Dr.T.Srinivasan (2025), *Income Tax Law and Practice*, Vijay Nicole Imprints Private Ltd , Chennai.
2. T.S.Reddy and Y.Hari Prasad Reddy (2025), *Income Tax Law and Practice*, Margham Publication.Chennai.
3. Dr.H.C.Mehrotra (2025), *Income Tax Law and Practice*, Shithya Bhavan Publication. Agra, Uttar Pradesh.

Reference Books

1. Dr. Vinod K.Singhania, Dr.Kapil Singhania (2025), *Income Tax Law and Practice*, Taxmann Publications, Chennai.
2. K.Rajavelu, (2025), *Income Tax Law and Practice*,SVP Publication.Chennai.
3. CA. Raj K Agrawal, (2025) *Handbook on Income Tax*, Bharat Law House, Delhi.

Web Reference

1. <https://www.taxmann.com/post/blog/tax-concept>
2. <https://cleartax.in/paytax/TaxCalculator>
3. <https://tax2win.in/guide/house-property>
4. https://www.icaai.org/post.html?post_id=19576
5. <https://www.incometax.gov.in/iec/foportal/>

Pedagogy

Chalk and Talk, Power Point Presentation, Assignment, Seminar and Quiz

Course Designer

Dr.C.Subha.

Semester VI	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	Credits
24UCO6CC13	MANAGEMENT ACCOUNTING	CORE	6	5

Course Objective

- To provide conceptual understanding of Management Accounting techniques, practices for business analysis and decision making.
- To acquire skills needed to analyse and interpret the performance of the firm through preparation of financial statement.
- To learn the process of preparing budgets and writing management report for decision making.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	List out the concepts of Management Accounting and explain the tools and techniques used to make various management decisions.	K1, K2
CO2	Explain the role of management accounting in undertaking planning, performance measurement, controlling and decision-making and develop the ability to apply contemporary management techniques to business problems.	K2, K3
CO3	Apply the techniques of ratio analysis, standard costing, variance analysis and capital budgeting for effective managerial decision making.	K3
CO4	Analyse and interpret the performance of the firm through the preparation of financial statements and develop the knowledge to present a good management report.	K3, K4
CO5	Analyse and prepare budgets for planning and controlling in practical situations.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3	3	3	3	3	3
CO2	3	3	3	3	3	2	3	3	3	3
CO3	3	3	3	3	3	2	3	3	3	3
CO4	3	3	3	3	3	2	2	2	2	2
CO5	3	3	3	3	3	2	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” Indicates there is no Correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	Management Accounting – Meaning, Scope, Objectives, Relationship between Financial, Cost and Management Accounting – Financial Statement Analysis – Comparative Statement – Common Size Statement – Trend Analysis. Ratio Analysis – Meaning – Classification of Ratios – Computation of Ratios (excluding preparation of financial statements from ratios) – Liquidity Ratios, Solvency Ratios, Profitability Ratios, Activity or Turnover Ratios – Capital Gearing Ratios.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
II	Fund Flow Statement –Meaning – Uses – Parties interested in Fund Flow Statement – Preparation – Schedule of changes in Working Capital – Funds from Operations – Sources and Applications. Cash Flow Statement – Meaning – Difference between Fund Flow and Cash Flow Analysis - Preparation of Cash Flow Statement (only indirect method) according to Accounting Standard 3.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
III	Capital Budgeting – Meaning, Importance – Appraisal Method – Payback Period – Accounting Rate of Return – Discounted Cash Flow – Net Present Value – Profitability Index – Internal Rate of Return.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
IV	Marginal Costing: Basic Concepts - Marginal and Absorption Costing - Cost Volume Profit Analysis – Break Even Analysis – Margin of Safety. Application of Marginal costing in Decision Making – Make or Buy – Shutdown or Continue – Exploring New Markets.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
V	Budget and Budgetary Control – Meaning – Advantages – Preparation of Production, Purchase, Sales, Cash and Flexible Budget. Standard Costing – Meaning, Advantages and Limitations – Variance Analysis – Material and Labour Variance only.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
VI	Self-Study for Enrichment (Not to be included for External Examination) Functions, Advantages and Disadvantages of Management Accounting – Advantages and Limitations of Ratio Analysis - Advantages and Limitations of Fund Flow Statement – Utility and Limitation of Cash Flow Analysis– Merits and Demerits of Marginal Costing – Requirements of good budgetary control system - Distinction between budgetary control and standard costing.	-	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4

Distribution of Marks: Theory – 20% & Problem – 80%

Text Books

1. Khan M.Y.& Jain P.K. (2021). *Management Accounting*. 8th edition, Tata McGraw Hill.
2. Maheswari S.N. (2018). *Principles of Management Accounting*. Revised Edition. Sultan Chand & Sons, New Delhi.
3. Arora N. (2012). *A Text Book of Cost & Management Accounting*, 11th Edition, S. Chand and Company Ltd.

Reference Books

1. Ramachandran R. & Srinivasan R. (2020). *Management Accounting*. 17th Revised Edition, Sriram Publications.
2. R.K. Sharma, Shashi K Gupta (2015). *Cost & Management Accounting*. Kalyani Publishers, New Delhi.
3. Reddy T.S. & Hari Prasad Reddy Y. (2020). *Management Accounting*, Margham Publications.

Web Reference

1. <https://www.yourarticlelibrary.com/accounting/management-accounting-concept-functions-and-scope/61276>
2. https://images.topperlearning.com/topper/revisionnotes/7998_Topper_21_101_504_551_9837_Analysis_of_Financial_Statements_up201904241124_1556085290_1129.pdf?v=0.0.1
3. <https://www.vintti.com/blog/cash-flow-statement-vs-funds-flow-statement/>
4. <https://aits-tpt.edu.in/wp-content/uploads/2018/08/Capital-Budgeting.pdf>
5. https://www.jkshahclasses.com/announcement/4_MarginalCosting.pdf
6. <https://umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary- Control-Sem-IV.pdf>

Pedagogy

Chalk and Talk, Powerpoint Presentation, Assignment, Seminar and Quiz.

Course Designer

Dr. J. Lalithambigai.

Semester: VI	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS/WEEK	CREDITS
22UGCS	CYBER SECURITY	CC	3(T) + 2(P)	4

Course Objective

- To understand the concept of Cyber security and the issues and challenges associated with it
- To develop an understanding of cyber crimes, their nature, and legal remedies
- To appreciate various privacy and security concerns on online Social media
- To analyze and evaluate the basic concepts related to E-Commerce and digital payments
- To analyze and evaluate the basic security aspects related to Computer and Mobiles

Course Outcome and Cognitive Level Mapping

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Outline the concept of cyber security, cyber crime, cyber law and the issues and challenges	K1
CO2	Deeper understanding and familiarity with cyber crimes, their nature, and legal remedies using case studies	K2
CO3	Apply various privacy and security concerns on Social media & online payments	K3
CO4	Analyze the tools & techniques for cyber security	K4
CO5	Evaluate the security aspects of Computer, Mobiles & Other digital devices	K5

Mapping of CO with PO and PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	1	3	3	3	3	1	2	3	3
CO2	3	2	3	3	3	3	2	2	3	3
CO3	3	2	3	3	3	3	2	3	3	3
CO4	3	2	3	3	3	3	2	3	3	3
CO5	3	2	3	3	3	3	2	3	3	3

"1"- Slight (Low) Correlation

"3"- Substantial (High) Correlation

"2"- Moderate (Medium) Correlation

"-"- Indicates there is no Correlation

Syllabus

Theory

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Cyber Security: Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyberspace, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyberspace, Concept of cyber security, Issues and challenges of cyber security.	9	CO1 CO2 CO3	K1 K2 K3
II	Cyber Crime and Cyber Law: Classification of cyber crimes, Common cyber crimes- cyber crime targeting computers and mobiles, cyber crime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks, zero day and zero click attacks, Cybercriminals modus-operandi , Reporting of cyber crimes, Remedial and mitigation measures, Legal perspective of cyber crime, IT Act 2000 and its amendments, Cyber crime and offences, Organisations dealing with Cyber crime and Cyber security in India.	9	CO1 CO2 CO3 CO4	K1 K2 K3 K4
III	Social Media Overview and Security: Introduction to Social networks. Types of Social media, Social media platforms, Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media.	9	CO1 CO2 CO3 CO4	K1 K2 K3 K4
IV	E-Commerce and Digital Payments: Definition of E- Commerce, Main components of E-Commerce, Elements of E-Commerce security, E-Commerce threats, E-Commerce security best practices, Introduction to digital payments, Components of digital payment and stake holders, Modes of digital payments- Banking Cards, Unified Payment Interface (UPI), e-Wallets, Unstructured Supplementary Service Data (USSD), Aadhar	9	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4 K5

Semester VI	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	Credits
24UCO6DSE2A	AUDITING	DISCIPLINE SPECIFIC ELECTIVE - II	5	3

Course Objective

- To provide in-depth study of auditing principles, concepts and its practices.
- To know the meaning of internal control, internal check and audit.
- To impart knowledge about the methods of auditing and their applications.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define the concepts of auditing framework systems	K1
CO2	Illustrate the roles and responsibilities of a company auditor	K2
CO3	Apply the latest technological procedures in auditing	K3
CO4	Categorize the different types of vouchers and gain an awareness regarding verification of documentary evidence.	K4
CO5	Examine the methods of investigation, Rights, duties and liabilities of an auditor regarding Investigation.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	2	3	2	2	2	3
CO2	2	2	2	2	2	2	2	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	2	3	3	3	2	4	2	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	Introduction to Auditing - Definition, Features, Importance, Elements, Differences between Accountancy, Auditing and Book- keeping, Scope of Auditing – Independent Auditing – Materiality in Auditing – Efficiency Audit – Property Audit – Techniques of Auditing.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
II	Vouching - Meaning – Significance – Important factors obtained from Vouchers – Features - Difference between Checking and Vouching – Vouching of Cash Transactions – Audit Payments – Vouching of Trading Transactions – Service Transactions – Audit of Purchases – Purchase Returns – Credit Sales.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
III	Verification and Valuation of Assets and Liabilities – Meaning of Verification – Problems in the Valuation of Assets – Audit of Fixed Assets – Current Assets – Debtors, Bills Receivables, Advances, Loans, Securities, Bank Balances – Verification of Liabilities, Share Capital, Trade Creditors, Outstanding Expenses.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
IV	Investigation - Scope and Objectives - Approaches – Procedure - Investigation under the provision of the Companies Act – Duties and powers of investigator – Content of Investigation Report. Audit Evidence – Introduction - Gathering Audit Evidence - Principles of Audit Evidence -Criteria For Selection of Audit Evidence -Characteristics of Satisfactory Evidence -Classification of Evidence on the basis of Materiality - Process of Gathering Audit Evidence.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
V	EDP Auditing – Definition – Need for Control – Effects of EDP Auditing – Foundation of EDP Auditing – Steps in EDP Audit – E- Auditing – Objectives – Features –E-filing- Audit Report – Procedure for E- filing of the Tax Audit Report.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
VI	Self-Study for Enrichment (Not to be included for External Examination) Audit of Joint Stock Companies – Qualification and Disqualification – Powers and Duties of an Auditor – Auditors Lien –Law of Agency – Liability of an Auditor to third parties		CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4

Text Books

1. S. Vengadamani. (2013). *Practical Auditing*. Revised Edition. Margham Publications
2. B.N.Tandon. (2007). *Principles of Auditing*. Revised Edition. S.Chand and Company, New Delhi.
3. Pradeep Kumar, Baldev Sachdeva, Jagwant Singh. (2022). *Auditing*. 15th Edition. Kalyani Publishers.

Reference Books

1. Ravinder Kumar and Virendar Sharma. (2009). *Auditing Principles and Practices*. Revised Edition. PHI Learning Pvt. Ltd. New Delhi.
2. Dr. L. Natarajan. (2018). *Practical Auditing*. Latest Edition. Margham Publications
3. Dicksee. (2000). *Principles of Auditing*. Revised Edition. Vikas Publishing House. New Delhi.

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1. <https://www.slideshare.net/gopikrishz/auditing-46200775>
2. <https://www.slideshare.net/AjayNazarene/unit-4-vouching>
3. <https://www.slideshare.net/vinayvp5/appointment-of-auditor-248444232>
4. <https://www.slideshare.net/AbdelhadiLoukili/introduction-to-investigation-73089906>
5. <https://www.slideshare.net/MohanRajR33/e-audit>

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions, Experience Discussions & Brain Storming Activity.

Course Designer

Ms. Shilpa A. Talreja

Semester VI	Internal Marks: 25			External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	HRS / WEEK	CREDITS	
23UCO6DSE2B	RETAIL MANAGEMENT	DISCIPLINE SPECIFIC ELECTIVE– II	5	3	

Course Objective

- To enhance the students with the skills required to be directly employed as a sales or marketing executive manager or to start a retail business of their own.
- To prepare the students for positions in the retail sector or positions in the retail divisions of consulting companies.
- The course is designed to foster the development of student's critical and creative thinking skills.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define and identify the retail industry and retail formats based on ownership and store-based strategy mix.	K1, K3
CO2	Identify trading areas, assess their characteristics and Analyze site selection for retail stores, considering different types of locations and design effective retail store layouts	K2,K3
CO3	Explain and identify retail marketing mix and buying organization formats and processes, devise merchandise plans, and manage shrinkage, markup, and markdown in merchandise management.	K2,K3
CO4	Apply the concept of merchandise pricing, pricing objectives and examine the external factors affecting retail pricing strategies, and different types of pricing.	K3,K4
CO5	Classify the operations-oriented policies, methods, and procedures used by successful retailers in today's global economy.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	2	3	3	3	3	3	3	2	3	3
CO3	2	3	3	3	3	3	3	2	3	3
CO4	2	3	2	3	3	3	3	3	3	3
CO5	2	3	2	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	Introduction to Retailing: Definition – Characteristics - emerging trends in retailing - Evolution of retailing in India - Factors behind the change of Indian retail industry. Retail Formats: Retail institutions by ownership - Retail institutions by Store-Based Strategy Mix – Web - Non-store base and other forms of Non-traditional Retailing.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Choosing a Store Location: Trading-Area analysis - characteristics of trading areas - Site selection - Types of locations - location and site evaluation. Store Planning: Design & Layout - Retail Image Mix - effective retail space management - floor space management.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Retail Marketing: Retail Marketing Mix - Advertising & Sales Promotion - Store Positioning - CRM. Retail Merchandising: Buying Organization Formats and Processes - Devising Merchandise Plans - Shrinkage in retail merchandise management - Mark-up & Mark-down in merchandise management.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	Merchandise Pricing: Concept of Merchandise Pricing - Pricing Objectives - External factors affecting a retail price strategy - Pricing Strategies - Types of Pricing.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	Retail Operation: Elements/Components of Retail Store Operation - Store Administration - Store Manager – Responsibilities - Inventory Management - Customer Service - Management of Retail Outlet/Store - Store Maintenance - Store Security.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
VI	Self-Study for Enrichment (Not to be included for External Examination) Modern Retail Formats - Mall System - Challenges Faced by the Retail Sector, Ethics in Retailing. Technologies: Use of Technologies in retailing - Electronic Data Interchange (EDI) - Radio Frequency Identification (RFI) - Data Base Management system. E-Retailing: Formats – Challenges - Green Retailing - Concept and Importance.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

	Retail as a Career: Various Career Options, Responsibilities of Store Manager - Functions of Merchandising Manager			
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Text Books

1. Berman et al.(2017).*Retail Management*.Latest Edition. Pearson Education.
2. Berman &Evarv. (2013)*Retail Management: A Strategic Approach*.12th edition.
3. Gibson G Vedamani.(2003) *Retail Management: Functional principles & practices*. Jaico Publishing House.

Reference Books

1. Michael. L. (2017).*Retailing Management*.McGraw-Hill Education.
2. Berman, B, Joel R. Evans & Chatterjee. P. (2017).*Retail Management: A strategic Approach*. Pearson Education. Asia.
3. Hammond, R. (2013).*Modern Retail Management: Practical Retail Fundamentals in the Connected Age*. Kogan Page.

Web Reference

1. <https://mu.ac.in/wp-content/uploads/2023/02/M.Com-IV-Retail-Management.pdf>
2. <https://sim.edu.in/wp-content/uploads/2018/02/RETAIL-MANAGEMENT-Notes.pdf>
3. <https://egyankosh.ac.in/bitstream/123456789/15116/1/Unit-3.pdf>
4. <https://www.ddegjust.ac.in/2021/bcom/BC%20606%20Retail%20Management.pdf>
5. https://oms.bdu.ac.in/ec/admin/contents/316_P16MBA4EM6_2020052502003145.pdf

Pedagogy

Lecture, Power Point Presentations, Class Discussions, Seminar, Assignment.

Course Designer

Dr. S. J. Sureya

Semester VI	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATEGORY	HRS / WEEK	CREDITS
23UCO6DSE2C	ORGANISATIONAL DYNAMICS	DISCIPLINE SPECIFIC ELECTIVE- II	5	3

Course Objectives

- To provide the students with knowledge on concepts, theories, decision-making techniques and business practices at national and global level.
- To develop human relation skills (group dynamics, team building and leadership).
- To analyse the impact of personality, values, perception, and motivation and attitudes on behaviour within organizations.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define the basic concepts of organisational behaviour.	K1
CO2	Explain the managerial competencies required for positive behaviour in contemporary organizations.	K2
CO3	Apply the theories of behavior in the organizational dynamics.	K3
CO4	Identify the behavioural challenges in the organisation .	K3
CO5	Analyse the self development skills in the work environment.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	2	2	3	2	3	3	3	3
CO3	3	2	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation “3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	Nature and importance of Organisational Behaviour (OB) – concept and relevance of OB in Modern Management - Models of OB - Challenges and Opportunities faced by Managers applying OB.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Perception - process, importance, factors influencing perception, Managerial and Behavioural applications of Perception. Motivation - Concept, Theories (Maslow, Herzberg and McGregor).	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
III	Attitudes: characteristics, components, measurement of attitude, attitude surveys. Personality, meaning, self concept, self - esteem, major determinants of personality – personality tests	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
IV	Group Dynamics - Definition, types of Groups, Stages of Group development, Team Building, Group processes and group decision Making, Transactional Analysis.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
V	Leadership - Leader Vs Manager, Leadership styles, Concepts and Theories, Transformational vs. Transactional Leadership	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
VI	Self-Study for Enrichment (Not to be included for External Examination). Contemporary Developments Organisational Behaviour – Organisational Effectiveness – Bench Marking- TQM – Six Sigma.		CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4

Text Books

1. P.K. Saxena. (2021). *Organisation Theory and Behaviour*. Latest Edition. Laxmi Publications. Pvt. Ltd.
2. L.M. Prasad. (2019). *Organizational Behaviour*. 5th edition. Sultan Chand Sons.
3. V.S.P. Rao & D.S. Narayana. *Organization Theory and Behaviour*. 2nd Edition.

Reference Books

1. K. Aswathappa. (2014). *Organizational Behavior*. Revised Edition. Himalaya Publishing House Pvt. Ltd.
2. Shashi K. Gupta & Rosy Joshi. (2014). *Organizational Behavior*. Revised Edition Kalyani publishers.
3. C.B. Gupta. (2014). *A Text book Of Organisational Behaviours*. Revised Edition. S. Chand & Company.

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Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussions & Activity.

Course Designer

Dr.B.Lavanya