

**B.Com
(Business Process Management)
DEGREE PROGRAMME
Curriculum
(2023 – 2026)**



**TAMILNADU STATE COUNCIL FOR
HIGHER EDUCATION, CHENNAI – 600 005**

**DEPARTMENT OF COMMERCE
BISHOP HEBER COLLEGE
(AUTONOMOUS)**

TIRUCHIRAPPALLI – 620 017

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I	U23TM1L1	Language I	3	6
Part II	U23EG1L1	English I	3	6
Part III	U23BP101	Core Paper I – Financial Accounting I	5	5
	U23BP102	Core Paper II – Principles of Management	5	5
Part III	U23BP1:A	Elective I – Finance and Accounting for Business Process Services	3	4
	U23BP1:B	Elective I - Business Communication		
	U23BP1:C	Elective I - Indian Economic Development		
	U23BP1:D	Elective I - Business Economics		
Part IV	U23BP1E1	SEC-1 Principles of Commerce (NMEC I)	2	2
	U23BP1N1	FC - General Commercial Knowledge	2	2
TOTAL			23	30
SECOND SEMESTER				
Part I	U23TM2L2	Language II	3	6
Part II	U23EG2L2	English II	3	6
Part III	U23BP203	Core Paper III – Financial Accounting II	5	5
	U23BP204	Core Paper IV- Business Law	5	5
Part III	U23BP2:A	Elective II – Insurance for Business Process Services	3	4
	U23BP2:B	Elective II - Business Environment		
	U23BP2:C	Elective II - Insurance and Risk Management		
	U23BP2:D	Elective II – International Trade		
Part IV	U23BP2E2	SEC – 2 Principles of Management (NMEC II)	2	2
	U23BPPS2	SEC – 3 MS -Word and EXCEL	2	2
TOTAL			23	30
SECOND YEAR				
THIRD SEMESTER				
Part I	U23TM3L3	Language III	3	6
Part II	U23EG3L3	English III	3	6
Part III	U23BP305	Core Paper V- Corporate Accounting I	5	5
	U23BP306	Core Paper VI – Company Law	5	5
Part IV	U23BP3:A	Elective III – Banking for Business Process Services	3	4
	U23BP3:B	Elective III – Business Legislation		
	U23BP3:C	Elective III – Business Mathematics and Statistics		
	U23BP3:D	Elective III – E-Commerce		
Part IV	U23BP3S4	SEC – 4 Introduction to Entrepreneurship	1	1
	U23BPPS5	SEC - 5 Tally Prime	2	2
	U23EST31	Environmental Studies	1	1
TOTAL			23	30

FOURTH SEMESTER				
Part I	U23TM4L4	Language IV	3	6
Part II	U23EG4L4	English IV	3	6
Part III	U23BP407	Core Paper VII – Corporate Accounting II	5	5
	U23BP408	Core Paper VIII – Principles of Marketing	5	5
Part III	U23BP4:A	Elective IV – Retail and Market Research	3	3
	U23BP4:B	Elective IV– Financial Services		
	U23BP4:C	Elective IV– Consumerism and Consumer Protection		
	U23BP4:D	Elective IV- Operations Research		
Part IV	U23BP4S6	SEC – 6 Life Skills	2	2
	U23BP4S7	SEC - 7 Entrepreneurial Development (SL)	2	2
	U23EST42	Environmental Studies	1	1
TOTAL			24	30
THIRD YEAR				
FIFTH SEMESTER				
Part III	U23BP509	Core Paper IX – Cost Accounting I	4	5
	U23BP510	Core Paper X - Banking Law and Practice	4	5
	U23BP511	Core Paper XI – Income Tax Law and Practice I	4	5
	U23BP512	Core Paper XII – Auditing and Corporate Governance	4	5
	U23BP5:A U23BP5:B U23BP5:C	Discipline Specific Elective - Capital Market for Business Process Services / Financial Management / Indirect Taxation	3	4
	U23BP5:D U23BP5:E U23BP5:F	Discipline Specific Elective – Managing Business Process Services / Human Resource Management / Office Management and Secretarial Practice	3	4
	Part IV	U23VLO51 U23VLO52	Abundant Life Human Values	2
U23BP511		Summer Internship / Industrial Training	2	-
TOTAL			26	30
SIXTH SEMESTER				
Part III	U23BP613	Core Paper XIII – Cost Accounting II	4	6
	U23BP614	Core Paper XIV- Management Accounting	4	6
	U23BP615	Core Paper XV- Income Tax Law and Practice II	4	6
Part III	U23BP6:A U23BP6:B U23BP6:P	Discipline Specific Elective – Supply Chain Management / Entrepreneurial Development / Computer Application in Business	3	5
	U23BP6:C U23BP6:D U23BPP:D	Discipline Specific Elective – Campus to Corporate Transition / Logistics and Supply Chain Management / Spreadsheet for Business	3	5
	U23BP6G1	General Awareness for Competitive Examination	2	2
	Part V	U23ETA61	Extension Activity	1
TOTAL			21	30
GRAND TOTAL			140	180

CURRICULUM STRUCTURE

I SEMESTER		II SEMESTER	
Language I	Language I	Language II	Language II
English I	English I	English II	English II
Core I	Financial Accounting I	Core III	Financial Accounting II
Core II	Principles of Management	Core IV	Business Law
Elective I	Finance and Accounting for Business Process Services	Elective II	Insurance for Business Process Services
	Business Communication		Business Environment
	Indian Economic Development		Insurance and Risk Management
	Business Economics		International Trade
SEC-1	Principles of Commerce (NMEC I)	SEC-2	Principles of Management (NMEC II)
FC	General Commercial Knowledge	SEC-3	MS -Word and EXCEL
III SEMESTER		IV SEMESTER	
Language I	Language III	Language II	Language IV
English I	English III	English II	English IV
Core V	Corporate Accounting I	Core VII	Corporate Accounting II
Core VI	Company Law	Core VIII	Principles of Marketing
Elective III	Banking for Business Process Services	Elective IV	Retail and Market Research
	Business Legislation		Financial Services
	Business Mathematics and Statistics		Consumerism and Consumer Protection
	E-Commerce		Operations Research
SEC-4	Introduction to Entrepreneurship	Part IV SEC-6	Life Skills
SEC – 5	Tally Prime	SEC-7	Entrepreneurial Development (SL)
	Environmental Studies		Environmental Studies
V SEMESTER		VI SEMESTER	
Core IX	Cost Accounting I	Core XII	Cost Accounting II
Core X	Banking Law and Practice	Core XIV	Management Accounting
Core XI	Income Tax Law and Practice I	Core XV	Income Tax Law and Practice II
Core XII	Auditing and Corporate Governance	Dis. Specific Elective V/VI	Supply Chain Management / Entrepreneurial Development / Computer Application in Business
Dis. Specific Elective I/II	Capital Market for Business Process Services / Financial Management / Indirect Taxation	Dis. Specific Elective VII/VIII	Campus to Corporate Transition / Logistics and Supply Chain Management / Spreadsheet for Business
Dis. Specific Elective III/IV	Managing Business Process Services / Human Resource Management / Office Management and Secretarial Practice		General Awareness for Competitive Examination
Part IV	Abundant Life Human Values	Part V	Extension Activity
	Summer Internship / Industrial Training		

FIRST YEAR – SEMESTER – I
CORE – I: FINANCIAL ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP101	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
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 – Need and Preparation - Bank Reconciliation Statement.								15
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.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method . Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.								15

IV	<p>Accounting from Incomplete Records 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. Average Due Date and Account Current.</p>	15
V	<p>Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)</p>	15
TOTAL		75
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	
CO3	Analyse the various methods of providing depreciation	
CO4	Evaluate the methods of calculation of profit	
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	
Textbooks		
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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP102	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
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.								15
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.								15
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.								15

IV	<p>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 Performance Appraisal – Work from Home - Managing Work from Home [WFH].</p>	15
V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.</p> <p>Co-ordination and Control 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>	15
	Total	75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, 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	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE I FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP1:A	4				3	4	25	U23BP1:A	4
Learning Objectives									
LO1	To Explain the concepts of Accounting, Outsourcing and Current trend.								
LO2	To Categorize the techniques to supply chain and accounts payable								
LO3	To Analyze and determine the Accounts receivable and general ledger								
LO4	To Develop the skills on emerging trend in f&a technology, accounting standard, control and compliance								
LO5	To Analyse the operating model of business process services								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<p align="center">AN OVERVIEW TO ACCOUNTING, OUTSOURCING AND CURRENT TREND</p> <p>An Overview of-Basic Accounting Principles, Concept, Convention, Systems of Book keeping-Recording, Classifying and Summarising of Transaction-Final Accounts-Outsourcing and Current trend-Types of Business Organisations-Accounting-Business Partnerships-Types of BPSs-Merits and De-Merits on various BPS options-Accounting Business Process Cycle-Evolving of Outsourcing-Need of outsourcing Horizontal Services-Current Trend in F&A Outsourcing</p>								12
II	<p align="center">SUPPLY CHAIN AND ACCOUNTS PAYABLE</p> <p>Supply Chain-Activities before purchasing, quotations, negotiations, costs associated-How a Purchase order is raised, types of purchase Orders and Contracts-Warehouse receipt procedures, returns, issues and various documents-Accounting impact-Inventory control-Types of discount offered by Vendors-Basics of Distribution strategies, integration of strategic partnering, outsourcing and procurement strategies-Freight negotiation, FTL, Payments, Conditions-Accounts Payable-Variou activities in accounts payable and accounting impact-Types of invoice matching and resolving issues-Invoice Payment, Procedures and Mode of payment-Employee Payment (T&E and Various Cards)-Debit Balance, Write back, Discount adjustments and various actions-Help desk and support activities-Vendor Account Reconciliation -Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc)-Effective management of AP leads to working Capital improvement</p>								12

III	<p>ACCOUNTS RECEIVABLE AND GENERAL LEDGER</p> <p>Accounts Receivable-Variou Activities in Accounts Receivable and Accounting impact-Background check for Customers (D&B Report, Credit rating) credit limit, customer contract / Order management)-Mode of receiving Payment, Actions for Non-receipt, Netting off -Revenue recognition-Collection-Cash Applications-Adjustment of Discounts, rebate, QPS discount, Write off etc-Disputes Handling procedures-Customer Help desk and support activities-Customer Account reconciliation -Latest developments (Customer Portal, E-Invoicing, Tools etc)-Effective management of AR leads to working Capital improvement -General Ledger-Activities in Ledger-What is Subsidiary Books and Control Accounts-Chart of Accounts and Maintenance, Cost Centre, Profit Centre, Cost allocation etc-Adjustment journals- Bank reconciliation-Fixed Asset Maintenance-Inter Company – Accounting and Reconciliation-Tax Accounting – Transactional Element-Generation of Final Accounts-Variou Reports (Statutory reports, schedules, variance analysis)</p>	12
IV	<p>EMERGING TREND IN F&A TECHNOLOGY, ACCOUNTING STANDARD, CONTROL AND COMPLIANCE</p> <p>Emerging trend in F&A Technology-Modules and usage of ERPs-Basic Screens required to be understood for F&A process-Report generation-XBRL, Platform, Counting, Data Privacy Law - Accounting Standard-Basics of Accounting Standard-Differences between various GAAPs (US, UK, Indian and IFRS)-Control and Compliance -COSO, Internal controls & Audit, ISO Standards (applicable to BPS) / CMMI Certification etc.-PCI Data Security Standard / Security Audit/ Data Privacy and Protection-SOX Compliance /SSAE 16 / ISAE 3402- SOD, Access, Incident management, BCP etc.</p>	12
V	<p>OPERATING MODEL OF BUSINESS PROCESS SERVICES</p> <p>How the various transaction flows are happening? -BPS Terminologies-Importance of Process Documents-Service Level Measurements-Contractual Elements-Governance Model-Internal reporting -Delivery Excellence-Integration of support functions-Future and Challenges</p>	12
Total		60
SI.NO	TOPICS	WEB LINKS
1.	Basics of Cloud Computing	https://www.lucidchart.com/blog/cloud-computing-basics
2.	Excel tools	https://www.excelcampus.com/tools/
3.	ERP an Integrated software	https://www.jitterbit.com/solutions/erp-application-integration/
4.	Chart of Accounts-A detailed study	https://www.investopedia.com/terms/c/chart-accounts.asp

Text Book

Hand Book on Finance and Accounting for Business Process Outsourcing - TCS

Books for Reference

1. Financial-Accounting- S-P-Jain-K-L-Narang-Kalyani-Publishers [edition (2020)
2. Compendium of Statement and standards of Accounting: The Institute of Chartered Accountants, New Delhi.
3. Gosh, T.P., Fundamentals of Accounting, Sultan Chand & Sons, New Delhi
4. Maheswari, S.N. & Maheshwary, S.K(2020)., Fundamentals of Accounting, Vikas Publishing, New Delhi

Web Links

1. <http://www.scribd.com/doc/33853/Accounting> concepts access on 25/11/2010
2. <https://www.youtube.com/watch?v=cRjMDvzOdWg>
3. <https://www.youtube.com/watch?v=U22HMUIByOw>
4. <https://www.youtube.com/watch?v=0Ua92akSdE4>
5. <https://www.youtube.com/watch?v=fSPNzroqbJw>

Theory 100%

MAPPING SCHEME FOR POs, PSOs AND COs

	L-Low			M-Moderate			H- High						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	3	-	3	-	3	3	-	-	3	-	3	3	-
CO2	3	3	3	2	-	-	3	-	-	-	-	-	3
CO3	-	3	-	3	2	-	-	2	-	3	2	3	3
CO4	-	-	3	-	-	3	2	3	3	3	-	-	-
CO5	3	-	-	-	3	-	3	-	2	-	3	-	3
CO6	2	3	2	-	-	2	-	3	-	2	-	2	2
Total	11	9	11	5	8	8	8	8	8	8	8	8	11
Average	3	3	3	3	3	3	3	3	3	3	3	3	3

FIRST YEAR – SEMESTER – I
ELECTIVE – I : BUSINESS COMMUNICATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP1:B	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								12
III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12

V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile	12
	TOTAL	60
Course Outcomes		
CO1	Acquire the basic concept of business communication.	
CO2	Exposed to effective business letter	
CO3	Paraphrase the concept of various correspondences.	
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	
CO5	Acquire the skill of preparing an effective resume	
Textbooks		
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication- Sultan Chand & Sons- New Delhi.	
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.	
3	K.P. Singha, Business Communication, Taxmann, New Delhi.	
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.	
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.	
Reference Books		
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.	
2	Rithika Motwani, Business communication, Taxmann, New Delhi.	
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.	
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.	
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://accountingseekho.com/	
2	https://www.testpreptraining.com/business-communications-practice-exam-questions	
3	https://bachelors.online.nmims.edu/degree-programs	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - I

ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP1:C	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure-Factors affecting Economic Development								12
II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12

V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	12
TOTAL		60
Course Outcomes		
CO1	Elaborate the role of State and Market in Economic Development	
CO2	Explain the Sectorial contribution to National Income	
CO3	Illustrate and Compare National Income at constant and current prices.	
CO4	Describe the canons of public expenditure	
CO5	Understand the theories of money and supply	
Textbooks		
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi	
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai	
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.	
5	Sanjeverma, The Indian Economy, unique publication, Shimla.	
Reference Books		
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.	
2	SukumoyChakravarthi : Development Planning- Indian Experience, OUP, New Delhi.	
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.	
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	http://www.jstor.org	
2	http://www.indiastat.com	
3	http://www.epw.in	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3 – Strong, 2- Medium, 1-Low

FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP1:D	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of 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,								12
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
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

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
V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its 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	12
TOTAL		60
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
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.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
NMEC-I Principles of Commerce

Subject Code	L	T	P	S	Credits	Inst.Hours	Marks		
							CIA	External	Total
U23BP1E1					2	2	25	75	100

LO1	To Develop the role and importance of commerce
LO2	To analyses the various Forms of Organization
LO3	To Identify the Modes of Transportation and Types of Warehouse
LO4	To Understand the functions of Banking
LO5	To understand the various concepts and medium for marketing and advertising
	Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. Of Hours
I	I Introduction to Commerce Economic activities - Concept of Business-Characteristics of business- Objectives of business-Classification of business activities: Industry and Commerce-Industry - Types-Primary and Secondary-Commerce: Trade and Aids to trade- Types	6
II	Forms of Organisation Forms of Organisation- Sole proprietorship-Partnership firm-Joint stock company- features, merits and demerits- Formation of company-MOA-AOA-Prospectus-Public enterprises-Co-operative societies	6
III	Transportation and Warehouses Transport-Functions-Modes of transport- Road, Railway, Water, Airway-Advantages and disadvantages of Transportation-Warehouse - Types and functions	6
IV	Banking and Insurance Banking- Functions of Banks -Types of Bank Accounts- Insurance- Principles of insurance-Types of insurance, Advantages of insurance	6
V	Marketing and Advertising Marketing- Definition-Functions-Marketing Mix -Market segmentation-Advertising- Types-Advertising media-Kinds of media.-Advantages and disadvantages	6
	TOTAL	30

Course Outcomes	
CO1	Outline the concepts of Union Budget
CO2	Analyse the deficits portrayed in a budget
CO3	Classify the various forms of investment
CO4	Compare the merits and demerits of the forms of investment
CO5	Relate the development in investment arena due to technological development
Textbooks	
1	Fundamentals of Business Organisation- Y. K. Bhushan (Sultan Chand) (2017)
2	Modern Marketing Principles and Practices- R.S.N. Pillai and Bhagavathi (S.Chand)(2010)
ReferenceBooks	
1	Dr.C.B.Gupta(2019),BusinessandCommercialKnowledge,Taxmann’spublicationNewDelhi

Web Links

1. <https://www.tntextbooks.in/p/11th-books.html>
2. <https://drive.google.com/file/d/1yhbyGGmg-J50K1rGcwPkrMYZ0DVnQRj/view>

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	3	2	2	2	3	2	3
CO2	3	3	2	2	3	2	3	3	3	2	3
CO3	3	3	2	2	3	2	2	2	3	2	3
CO4	3	3	2	3	3	2	3	3	3	2	2
CO5	3	3	2	2	3	2	3	2	3	2	3
TOTAL	15	15	10	12	15	10	13	12	15	10	14
AVERAGE	3	3	2	2.4	3	2	2.6	2.2	3	2	2.8

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER-I
FOUNDATION COURSE : GENERAL COMMERCIAL KNOWLEDGE

Subject Code	L	T	P	S	Credits	Inst.Hours	Marks		
							CIA	External	Total
U23BP1NI					2	2	25	75	100
Learning Objectives									
LO1	To understand the basics of union budget								
LO2	To know the various forms of investment								
LO3	To gain knowledge on fiscal policy								
LO4	To learn the latest technology for business and commerce								
LO5	To enable the students to acquire knowledge in commercial								
Unit	Contents								No. Of Hours
I	BUDGETI Introduction to Union Budget -Meaning-Need for Union Budget – Understanding the process of budget making in India-Types of Budget -Traditional or General Budget-Performance Budget –Zero Based Budget or Sun Set Budget- Components of union Budget- Revenue Budget – Capital Budget – Revenue Receipt –Revenue Expenditure – Capital Receipts – Capital Expenditure								6
II	THE UNION BUDGET An alysis of Fiscal & Revenue Deficits – Fiscal Policy –Revenue Deficit – Fiscal Deficit – Primary Deficit-Non-TaxRevenue- Thrust areas of Budget Steps – proposed to ensure effective pending								6
III	FORMS OF INVESTMENT-I Security forms of Investment -Corporate Bonds/Debenture - Convertible-Non-Convertible-Public Sector Bonds-Taxable-Tax-free Preference Shares – Equity Shares -New Issues –Rights Issue - Bonus Issue								6
IV	FORMS OF INVESTMENT-II Non-Security forms of Investment - National Savings Schemes National Savings Certificates -Provident Funds – Statutory Provident Fund-Recognized Provident Fund – Unrecognized Provident Fund -Public Provident Fund Corporate fixed deposit-Public sector- private sector- Life insurance polices - Post office saving bank account– Recurring-Time-MonthlyIncomeScheme-SeniorCitizenSavingsScheme- RealEstateInvestment-Gold, Silver–Others-Kisan Vikas Patra-Chits, Nidhi setc – Precautions at time of Investment								6

V	TECHNOLOGY TRENDS FOR BUSINESS & COMMERCE Big Data – Definition–Meaning– Characteristics Types of Big Data Analysis – Descriptive Analysis –Diagnostic Analysis - Predictive Analysis- Prescriptive Analysis Hadoop for Big Data Applications Job tracker server -Task tracker server Block Chain Technology-Bitcoin – Block chain-Crypto currency-Distinguish between bitcoin and block chain-Bitcoin and block chain transaction Data storage mode in block chain-Public block chains-Private block chains-Consortium block chains Opportunities for Block chain based E-Commerce Platform.	6
	TOTAL	30
Course Outcomes		
CO1	Outline the concepts of Union Budget	
CO2	Analyse the deficits portrayed in a budget	
CO3	Classify the various forms of investment	
CO4	Compare the merits and demerits of the forms of investment	
CO5	Relatete development in investment arena due to technological development	
Textbooks		
1	Dr. Vishal Saxena (2019), Business Economics & Business and Commercial Knowledge, Bharat Law House, New Delhi.	
Reference Books		
1	Dr.C.B.Gupta (2019), Business and Commercial Knowledge, Taxmann’s publication New Delhi	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP203	5				4	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
C01	To evaluate the Hire purchase accounts and Instalment systems	
C02	To prepare Branch accounts and Departmental Accounts	
C03	To understand the accounting treatment for admission and retirement in partnership	
C04	To know Settlement of accounts at the time of dissolution of a firm.	
C05	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP204	5				4	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract								
LO2	To gain knowledge on performance contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and pledge								
LO5	To understand the provisions relating to sale of goods								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent – Legality of Object – Contingent Contracts – Void Contract								15
II	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials – Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation – Essentials of Contract of Sale – Conditions and Warranties – Transfer of Property – Contracts involving Sea Routes – Sale by Non-owners – Rights and duties of buyer – Rights of an Unpaid Seller								15
TOTAL								75	

Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law NiraliPrakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE-I -INSURANCE FOR BUSINESS PROCESS SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP2:A	5				3	4	25	75	100
Learning Objectives									
LO1	To know the basic concepts of Insurance								
LO2	To understand the essentials of life insurance and annuity								
LO3	To gain knowledge on Non-Life Insurance								
LO4	To analyse the importance of Health care Insurance								
LO5	To understand the Concept of Retirement service								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	INSURANCE GENERIC OVERVIEW Basics of Insurance - Concept of risk – Risk Management-Basic concepts (Hazards, Perils, Assets, etc.) - Fundamentals of Insurance-Characteristics of a valid Insurance-Insurance contract-Principles and Practices of Insurance contract-Important terminologies and parties in insurance contract-Types of Insurance (Personal, commercial, Health, Life)-History of Insurance-Types of Insurance companies-Business Units in an Insurance company-Overview of Insurance Life Cycle-Reinsurance Concept								12
II	LIFE INSURANCE AND ANNUITY Insight into Life Insurance-Important terminology in life insurance policy-Parties in a life insurance policy-Individual life insurance plans - Supplementary Benefits - Policy Provision- Ownership rights-Life insurance policy life cycle (New businesses and Underwriting, Policy servicing, Claims, etc.)-Insight into Annuity - Concept of Annuity - Types of Annuity - Annuity contract provisions – Annuity - USA-Fixed Annuity, Fixed Index Annuity, Variable Annuity-Qualified and Non- Qualified Annuity -Insight into Group Insurance-Principles of group insurance-Group life insurance-Group Retirement plans								12
III	PROPERTY AND CASUALTY INSURANCE Non - Life Insurance concepts-Hazards, Perils, Catastrophe, Property damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits Salvage, Subrogation, etc.-Insurance Providers - Co-Insurance, Reinsurance, Captive Insurance-Underwriting process-Policy Servicing process-Claims process-Reinsurance								12

IV	HEALTHCARE INSURANCE Concept of Health care Insurance-How health care insurance works-Key challenges of health care industry-Health care Ecosystem – Health care regulations & Standards; HIPAA-Medicare, Medicaid-Individual Health insurance policies-Group Health Insurance policies-Managed Care	12
V	RETIREMENT SERVICES Concept of Retirement service-Retirement planning-Asset allocation and Asset classes-Life stages of an Investor-Defined benefit and Defined contribution-Individual Retirement - Arrangement in USA-Third party administrator for Retirement Services in USA - Life cycle of Participants in a plan (enrolment, contribution, etc)-Categories of Pension in UK-DWP &TPR-Annuity and Income Draw down plan	12
	TOTAL	60

Text Book

1. Hand Book on Insurance Business Process Services-TCS Books for Reference
2. Mishra .M.N and Mishra .S.B, “Insurance Principles and Practice” , Sultan & Sons, New Delhi
3. Inderjit Singh, Rakesh, Katyal, Surjeet Kaur, “Insurance principles and Practice”, Kalyani Publishers, New Delhi.
4. Dr.Premavathy.N, “Elementsofinsurance”, SriVishnuPublication, Chennai
5. Dr. Periasamy, “Principles and Practice of Insurance”, Himalaya Publishers, New Delhi.

Web Links

1. https://ebooks.lpude.in/commerce/bcom/term_6/DCOM309_INSURANCE_LAWS_AND_PRACTICES.pdf
2. https://www.dphu.org/uploads/attachements/books/books_3970_0.pdf

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	2	2	3	3	3
CO2	3	3	1	3	3	3	2	1	3	3	3
CO3	3	3	2	3	3	3	2	3	3	3	3
CO4	3	3	3	3	3	2	2	3	3	3	3
CO5	3	3	2	3	3	3	2	3	3	3	3
TOTAL	15	15	11	15	15	14	10	12	15	15	15
AVERAGE	3	3	2.2	2.4	3	2.8	2.6	2.2	3	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE- II: BUSINESS ENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP2:B	4				3	4	25	75	100
Learning Objectives									
L01	To understand the nexus between environment and business.								
L02	To know the Political Environment in which the businesses operate.								
L03	To gain an insight into Social and Cultural Environment.								
L04	To familiarize the concepts of an Economic Environment.								
L05	To learn the trends in Global Environment / Technological Environment								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								12
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								12
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.								12
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								12

V	Technological Environment Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.	12
TOTAL		60
Course Outcomes		
C01	Remember the nexus between environment and business.	
C02	Apply the knowledge of Political Environment in which the businesses operate.	
C03	Analyze the various aspects of Social and Cultural Environment.	
C04	Evaluate the parameters in Economic Environment.	
C05	Create a conducive Technological Environment for business to operate globally.	
Textbooks		
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi	
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai	
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.	
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai	
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi	
Reference Books		
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi	
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi	
3.	S. Sankaran, Business Environment, Margham Publications, Chennai	
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai	
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	www.mbaofficial.com	
2	www.yourarticlelibrary.com	
3	www.businesscasestudies.co.uk	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

ELECTIVE - II: INSURANCE AND RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP2:C	4				3	4	25	75	100
Learning Objectives									
LO1	To know the concepts and principles of contract of insurance								
LO2	To understand the basic concepts of life insurance								
LO3	To gain knowledge on the principles of general insurance								
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
LO5	To know the risk management process								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.								12
II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance								12
III	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								12
IV	Risk Management Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.								12

V	IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.	12
TOTAL		60
Course Outcomes		
CO1	Identify the workings of insurance and hedging	
CO2	Evaluate the types of insurance policies and settlement	
CO3	Settle claims under various types of general insurance	
CO4	Know the protection provided for insurance policy holders under IRDA	
CO5	Evaluate the assessment and retention of risk	
Textbooks		
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.	
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.	
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.	
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.	
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.	
Reference Books		
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley& sons, New Jersey.	
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.	
3	Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.	
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.	
5	Anand Ganguly – Insurance Management, New Age International Publishers.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAGE	3	2	3	2	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE - II: INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP2:D	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition – Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserating growth theory.								12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.								12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.								12
TOTAL								60	

Course Outcomes	
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

SEMESTER: II	SEC II / NMEC II	COURSE CODE: U23BP2E2
CREDITS: 2	PRINCIPLES OF MANAGEMENT	HOURSPER WEEK: 2

Sl. No	Learning Objectives
LO1	To Express the fundamental concepts relating to business and method to start and manage a business
LO2	To Discuss the features principles and functions of management
LO3	To Sketch the planning process and the steps involved in decision making process.
LO4	To Demonstrate the common organizational structures and the merits and demerits
LO5	To Analyze the leadership styles and its importance
LO6	To Explain the methods and need for communication, coordination, control within an organization

Unit	Contents	No. Of Hours
I	BUSINESS Definition-Characteristics-Objectives of business-Forms of Business Organization-Sole Proprietorship-Partnership firm-Company-features-Sole Proprietorship	6
II	MANAGEMENT AND PLANNING Management-Definitions-Features of management-Principles of management-Planning-Meaning-Steps in Planning-Planning Process-Decision making	6
III	ORGANISING AND STAFFING Organising-Definition and meaning-Features of Organising-Organisational Structure-Delegation –Process-Staffing-Meaning-Objectives-Recruitment-Sources of Recruitment	6
IV	DIRECTING Motivation-Definition-Maslow’s theory of Hierarchy of needs-Douglas McGregor’s theory-Leadership-Importance-Leadership Styles-Qualities of a good leader-Communication-Process-Types of Communication	6
V	COORDINATION AND CONTROL Coordination-Concept-Features-Internal and External Coordination-Control-Concept-Importance-Process-Essentials of a Good Control System	6
	TOTAL	30

UNIT VI - TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Millennial and Modern Leadership Styles	https://www.business.com/articles/leadership-styles-millennials/
2.	Modern techniques of Control	https://www.yourarticlelibrary.com/management/controlling/modern-techniques-of-control-management/53358
3.	Using Artificial Intelligence to source, assess and screen employees	https://www.hrtechnologist.com/articles/recruitment-onboarding/10-trends-that-will-shape-recruitment-in-2020/
4.	Employee branding	https://beamery.com/blog/employer-branding

TEXT BOOK

1. Dr. C.B. Gupta, Business Organisation and Management, Sultan Chand & Co, 2010

REFERENCES

1. Charles W.L. Hill, Steven L. McShane, Principles of Management, McGrawHill, 1st Edition, 2008
2. K. Sundar, Principles of Management, VNI Publishing House, 2013, ISBN-978-8182093119
3. David S. Bright et al., Principles of Management, Open Stax Rice University, 2019, ISBN no. 9780998625775

WEB LINKS

1. https://www.mnsu.edu/activities/leadership/leadership_styles.pdf
2. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination-meaning-need-and-principles-organisation/4999>

MAPPING SCHEME FOR POs, PSOs AND COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	-	-	-	-	2	2	3	3	2	-
CO2	3	2	2	-	-	2	1	-	-	3	-	-	1
CO3	2	2	3	-	-	-	-	-	-	3	3	-	2
CO4	2	3	2	-	-	3	1	-	-	3	-	3	2
CO5	2	3	-	-	-	-	-	-	-	3	2	-	2
CO6	3	3	-	-	-	3	1	-	-	3	-	2	2
Total	15	16	10	0	0	8	3	2	2	18	8	7	9
Average	3	3	3	0	0	3	1	2	2	3	3	2	2

L-Low

M-Moderate

H- High

SEC III - MS - WORD AND EXCEL

Subject Code	L	T	P	S	Credits	Inst.Hour s	Marks		
							CIA	External	Total
U23BPPS2					2	2	40	60	100

Sl. No	Learning Objectives
LO1	To Express the fundamental concepts relating to MS-Word
LO2	To Discuss the features of Advanced Tools
LO3	To Demonstrate the introduction to MS-Excel
LO4	To Study the advanced formulas and formatting
LO5	To Analyze the Statistical functions in Excel

Unit	Contents	No. Of Hours
I	MICROSOFT WORD Starting - Microsoft Word 2013-Opening a New Document -Saving a Document-Basic Editing-The Cursor-Inserting Text - Deleting Text ~ Text Undo and Redo -Wrap Text - Formatting - Selecting Text -Applying a Font –Changing Font Size -Font Attributes - Font Color- Clear Formatting- Text Alignment Copying and Moving Texts and Objects - The Clipboard - Paste	6
II	ADVANCED TOOLS Table Tools -Inserting rows and columns- Deleting Cells, Rows or Columns - Merging Cells and Splitting Cells -Adjusting Column Width- Position text within a Cell -References and Citations - Macros - Compare and Merge Documents- Mailing Lists - Creating a List for Mail Merge – Mail	6
III	INTRODUCTION TO MS EXCEL Introduction and Navigating MS Excel – Cells, Rows, and Columns -Workbooks –Opening – Labeling and Naming-Adding and Deleting -Hiding/ Unhiding-Columns and Rows – Adjacent Columns –Separated-Columns -Saving Workbooks -Saving an Existing File. -Headers and Footers -Margins for Headers and Footers – Print Area ~print a Range of pages - Printing	6
IV	ADVANCED FORMULAS AND FORMATTING (6Hours) Definition and Explanation of Formulas -Using the IF, AND, and OR functions-Using the SUMIF, AVERAGEIF, and COUNTIF- Conditional Formatting- Creating custom chart templates	6
V	STATISTICAL FUNCTIONS IN EXCEL (6Hours) Basic Statistics like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness -Descriptive Statistics-Chi-square\	6
	TOTAL	30

UNIT VI - TOPICS FOR SELF STUDY

S.no	Topics	Web link
1	Fitting a trend line to the observed data	https://en.wikipedia.org/wiki/Linear_trend_estimation
2	Polynomial trends	https://www.investopedia.com/terms/p/polynomial_trending.asp
3	Logarithmic, Power and Exponential Trends	https://www.ablebits.com/office-addins-blog/2019/01/16/excel-trendline-types-equations-formulas/
4	Moving averages	https://www.investopedia.com/terms/m/movingaverage.asp
5	Exponential smoothing	https://otexts.com/fpp2/expsmooth.html

Text Book

1. Dr. D. Joseph Anbarasu et al., – Excel for business, Learn Tech Press, Trichy.

References

1. John Walkenbach, Excel 2016 Bible, Wiley, 1st Edition
2. Gary Shelly, Thomas. J. Cashman, Jeffrey. J. Quasney- Microsoft Office Excel, 2007: complete concepts and techniques.
3. William Fischer, Excel: QuickStart Guide- From Beginner to Expert, Create Independent Publishing Platform, 2016, 13th Edition.

Web Links

1. <https://www.wiseowl.co.uk/excel/exercises/standard/>
2. <https://www.excel-exercise.com/>

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	3	3	2	3	2	2
CO2	3	2	3	3	2	3	2	2	3	2	3
CO3	3	3	3	3	3	3	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	2	3	2	3
TOTAL	15	12	15	14	13	14	13	10	15	10	12
AVERAGE	3	2.4	3	2.8	2.6	2.8	2.6	2	3	2	2.4

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP305	5				4	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotment and Underwriting of Shares								
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act–Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.								15
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration								15
IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.								15

V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	
CO3	Construct Financial Statements applying relevant accounting treatments	
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts Voll,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
Reference Books		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi	
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh	
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.	
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

CORE – VI: COMPANY LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP306	5				4	5	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.								15
II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.								15
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -								15
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.								15

V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	15
	TOTAL	75
Course Outcomes		
CO1	Understand the classification of companies under the act	
CO2	Examine the contents of the Memorandum of Association & Articles of Association	
CO3	Know the qualification and disqualification of Auditors	
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	
CO5	Analyse the modes of winding up	
Textbooks		
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai	
4	Shusma Aurora, Business Law, Taxmann, New Delhi	
5	M.C.Kuchal, Business Law, VikasPublication, Noida	
Reference Books		
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai	
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai	
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal	
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune	
5	PreethiAgarwal, Business Law, CA foundation study material	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html	
2	https://vakilsearch.com/blog/explain-procedure-formation-company/	
3	https://www.investopedia.com/terms/w/windingup.asp	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR SEMESTER IV ELECTIVE PAPER		
Elective – III	Banking for Business Process Services	Course Code: U23BP3:A
Hours : 3		Credits: 3

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP3 :A	3				3	4	25	75	100

Learning Objectives

LO1	To know the overview of Banking
LO2	To have an understanding on the retail banking, and retail wealth management
LO3	To understand the basics of cards, process of payment, customer relationship management
LO4	To enable the students to learn about the risk management, cash management and fund transfer
LO5	To familiarise the students about the latest developments in the field of Banking and Financial System

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	<p>Overview of Banking</p> <p>Functions and Products of Banking- Liabilities – Deposits -Assets-Loans and Advances - Payments-Risk Management - Common across all Products - Financial Accounting - Customer service Data Voice, covering maintenance, disputes and complaints - Metrics management productivity, quality SLA Tracking and monitoring - Pricing Methodologies - Commonly available certification ISO-COPC-CMMI-PCI, etc. -Risks and Controls-AML-KYC-INFO security, etc.- Trade Finance - Introduction to trade - Letter of credit- Collection -Method of Payment - Guarantee-Reimbursement - Loans and Finances -Basics and Outline - Value Added Services</p>	12
II	<p>Retail Banking</p> <p>Account Originations -Account Servicing -Issuer of cheque books/ Card pins- AML / KYC checks - Account conversions and closures- Customer correspondence-ATM Management-Time Deposits – Placements –Maintenance- Breakage-Liquidation - Roll Over-Booking and Top up- Payment Processing- Retail Wealth Management -Mutual Fund Processing-Equities-Bonds-Structured Notes- Corporate actions-Reconciliation -Risk - Control and Information Security</p>	12

III	<p>Cards</p> <p>Basics of Cards-Types of cards, Transaction overview, components of cards- Entities Involved, overview on associations- Origination-Policy, Account opening, dispatch, delivery, card maintenance- Payments- Concepts, Application, investigation, Statement validation--Products on Cards- Rewards programme, merchandising offers-Authorisation and Risk reviews -Settlement lifecycle, authorisations, settlement and reconciliation-Accounting and interchange settlement, settlements to association--Parameter Design-Referral authorization-Financial accounting- Bank A/c and payment reconciliation- Customer Relationship Management- Dispute Processing and Fraud Investigations- Collections including Data Review, Field collections, A/c maintenance and collection Audit</p>	12
IV	<p>Consumer Loans Mortgage</p> <p>Lead generation - Regulation and requirements-Mortgage Originations -Sales/ New Application Management-Support and Settlement Services-Pre- Underwriting and Underwriting- Verification and closing-Quality Control and repurchase-Mortgage Servicing- Customer Service-A/c maintenance-Payment processing-A/c closure-Collection-Default Management-Front End Activities-Foreclosure and Loss Mitigation-Bankruptcy-Support Functions and Quality Assurance-Domain learning Development-Regulatory Agencies</p>	12
V	<p>Management and Payment Services</p> <p>Cash Management Overview-Cash Management Product suit A Glance and brief on all products- Payments Life cycle-Payments origination and the various products in originations-Phase - Introduction to Fund Transfer- Various types of Fund transfer (Clearing, Treasury, Payments)- Bills Receivables, Collection, Lockbox, loans, deposits-Bulk Remittances-Pre- Funds Transfer – A/c opening – Work flow Management- Funds Transfer Payments- Instruction Acceptance-Payment Security-Call back and other controls-Routing and Accounting Entries-Settlement and Structuring-Variou clearing systems-Post Funds Transfer</p>	12
	Text Book	60
	Hand book on Banking Law and practice – TCS	
	Books for Reference	
1	K. P.M Sundaram& P.N. Varshney, Banking Theory Law And Practice, Sultan Chand & Sons, New Delhi	
2	Gordan.E. and Natarajan.K, “Banking Theory Law and Practice”, Himalaya Publishing House, New Delhi	
3	Mishra Sukhvinder, Banking Law and Practice, S.Chand Publishers, 2012,	

4	Shekhar K.C. & ShekharLekshmy, Banking Theory and Practice, 21 st Edition, Vikas Publishing House, ISBN: 932596905X, 9789325969056	
	Web Links	
1	https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf	
2	https://blog.ipleaders.in/banking-law-india/	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	2	3	3	3	2
CO2	3	2	3	2	3	2	2	2	3	3	2
CO3	3	3	3	3	3	2	3	2	3	3	2
CO4	3	2	3	3	2	2	3	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	3	2
TOTAL	15	13	15	12	14	10	13	11	15	14	10
AVERAGE	3	2.6	3	2	2.8	2	2.6	2	3	2.8	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

ELECTIVE - III: BUSINESS LEGISLATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP3:B	3				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the Factories Act, 1948								
LO2	To provide insights on the Foreign Exchange Management Act, 1999								
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002								
LO4	To enable the students to learn about the Competition Act 2002								
LO5	To familiarise the students about the existence of Intellectual Property Rights								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Factories Act 1948 Definitions - Objects –Scope - Approval - Licensing - Registration of Factories - Notice by Occupier - General Duties of Occupier and Manufacturer - Measures to be Taken by Factories for Health, Safety and Welfare of Workers - Measures - Special Provisions Relating to Hazardous Processes - Working Hours of Adults - Additional Provisions Regulating Employment of Women in a Factory - Employment of Young Person and Children - Annual Leave with Wages - Penalties and Procedures.								12
II	Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA - Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties - Procedure for Compliance.								12
III	Prevention of Money Laundering Act, 2002 Definitions - Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.								12
IV	Competition Act, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position - Competition Commission of India - Establishment, Administration & Duties Powers - Competition Advocacy - Adjudication Authorities - Penalties & Prosecution.								12

V	Intellectual Property Rights Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.	12
	TOTAL	60
Course Outcomes		
CO1	Acquire knowledge on Factories Act, 1948	
CO2	Analyse the role of Foreign Exchange Management Act, 1999	
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002	
CO4	Evaluate the importance of Competition Act, 2002	
CO5	Gain knowledge on Intelligence Property Rights	
Textbooks		
1	Akhilleswar Pathak, Legal aspects of business, McGraw Hill Education, Noida	
2	R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi	
3	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi	
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi	
Reference Books		
1	Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida	
2	Shawn Kopel, Guide to business law, Oxford University Press, England	
3	M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi	
4	C.L. Bansal. Business law, Taxmann, New Delhi	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf	
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf	
3	https://stfrancislaw.com/blog/intellectual-property-rights/	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	2	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	2	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	10	12	10	15	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

ELECTIVE III : BUSINESS MATHEMATICS & STATISTICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP3:C	4				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions								
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
LO3	To familiarise with the measures of central tendency								
LO4	To conceptualise with correlation co-efficient								
LO5	To gain knowledge on time series analysis								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.								12
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.								12
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.								12
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.								12
V	Time Series Analysis and Index Numbers Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.								12
TOTAL								60	

Course Outcomes	
CO1	Learn the basics of ratio, proportion, indices and logarithm
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3	Determine the various measures of central tendency
CO4	Calculate the correlation and regression co-efficient.
CO5	Assess problems on time series analysis
Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

ELECTIVE - III: E- COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP3:D	3				3	4	25	75	100
Learning Objectives									
LO1	To know the goals of Electronic commerce								
LO2	To understand the various Business models in emerging E-commerce areas								
LO3	To have an insight on the internet marketing technologies								
LO4	To understand the benefits and implementation of EDI								
LO5	To examine the ethical issues of E-commerce								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.								12
II	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.								12
III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.								12

IV	<p>Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.</p>	12
V	<p>Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.</p>	12
	TOTAL	60
CO	Course Outcomes	
CO1	Understand the role and features of world wide web	
CO2	Understand the Benefits and model of e-tailing	
CO3	Use the web enabled services	
CO4	Tackle the threats in internet security system	
CO5	Know about the Ethical principles Privacy and Information Rights	
Textbooks		
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi	
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi	
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London	
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida	
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai	
Reference Books		
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai	
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi	
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi	
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai	

5	J. Christopher West I and Theodore H. K Clark Global Electronic Commerce-Theory and Case Studies, The MIT Press, Cambridge, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER –III

SEC-IV –Introduction to Entrepreneurship

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP3S4	4				1	1	40	60	100
UNIT	Contents								No. of Hours
I	Introduction The Entrepreneur; definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of Socio-economic environment; Characteristics of entrepreneur; Leadership; Risk taking; Decision making and Business Planning								6
II	Promotion of Venture Types of venture; Opportunities analysis; External Environmental Analysis- economic, social, technological; Competitive factors; Legal requirements for establishment of a new unit; Raising of funds; Venture Capital sources and documentation required								6
III	Entrepreneurial Behaviour Entrepreneurial behaviour and Psycho -Theories; Innovation and Entrepreneur; Social Responsibility								6
IV	Entrepreneurial Development Programmes EDP, their role, relevance and achievements; Role of Government in organizing EDPs; Critical Evaluation								6
V	Role of Entrepreneur Role of entrepreneur in economic growth as an evaluator; Generation of employment opportunities; Complimenting and supplementing economic growth; Bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution; Forex Earnings; Augmenting and meeting local demand								6
Total								30	
CO	Course Outcomes								
CO1	Acquire the concept of entrepreneur and leadership in business.								
CO2	Outline the external environment , relate and adapt with opportunities and funding of venture.								
CO3	Enumerate the behavioural theories and responsibilities								
CO4	Use the managerial and entrepreneurial qualities & skills under real world condition.								
CO5	Visualise the different external and internal environment and take proper action to exploit them favourably.								

Textbooks	
1)	Tendon C: Environment and Entrepreneur; Clugh Publications, Allahabad.
2)	Siner A David: Entrepreneurial Megabooks; John Wiley and Sons, New York.
3)	Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi
4)	S SKhanka : Entrepreneurial Development, S.CHAND , New Delhi
5)	Raj Shankar: Essentials of Entrepreneurship Vijay Nicole, Chennai.

Reference Books	
1)	Prasanna Chandra: Protect Preparation, Appraisal, Implementation; Tata McGraw Hill. New Delhi.
2)	Paudey I.M: Venture Capital - The Indian Experience; Prentice Hall of India, New Delhi.
3)	Holt: Entrepreneurship-New Venture Creation; Prentice Hall of India New Delhi.
4)	Murthy, C.S.V. Small-scale Industries and Entrepreneurial Development, Himalaya Publishing House Pvt ltd, Mumbai.
5)	Raj Shankar: Innovation and entrepreneurship: practice and principles, Harper & Row, New York.

Web Resources	
1)	https://study.com/academy/course/business-121-introduction-to-entrepreneurship.html
2)	https://www.toppr.com/guides/business-management-and-entrepreneurship/introduction-to-entrepreneurship/four-key-elements-of-entrepreneurship/
3)	https://egyanagar.osou.ac.in/download-slm.php?file=MP-11_BLOCK-1-1506370125.pdf
4)	https://www.businessmanagementideas.com/marketing-research/marketing-research-characteristics-role-advantages-business-marketing/17638

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	3	2	2	2	3	2	2
CO2	3	2	2	2	3	3	2	2	3	2	2
CO3	3	2	2	2	3	2	3	2	3	2	2
CO4	3	2	2	2	3	3	2	2	3	2	2
CO5	3	2	2	2	3	2	3	2	3	2	2
Total	15	10	10	10	15	12	12	10	15	10	10
Average	3	2	2	2	3	2.4	2.4	2	3	2	2

Strong - 3

Medium - 2

Low - 1

SECOND YEAR – SEMESTER – III

SEC-V : TALLY PRIME

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BPPS5	1	2	2		2	2	40	60	100
Learning Objectives									
LO1	To apply various terminologies used in the Tally Prime in a business environment.								
LO2	To Understand the basic concepts of Tally Prime								
LO3	To apply the concepts of Tally Prime in business.								
LO4	To describe the basic architecture of Tally								
LO5	To sketch the Concept of Goods and Service Tax								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Tally Basic concept of Tally - Architecture and customization of Tally - F11 features of Tally - F12 configuration of Tally - Tally installation and working in Educational mode - Short cut keys								6
II	Ledger creation and Accounting Voucher Entries Ledger creation - Creation of company - Group creation - Ledger creation - Altering and deleting company, group and ledger Accounts - Accounting voucher Entries - Receipts voucher - Payment voucher - Purchase voucher - Sales voucher - Contra voucher - Credit and Debit notes - Journal voucher - Altering and deleting voucher								6
III	Inventory and Voucher entries Creation of Inventory - Configuration and features of stock items - Create stock item - Create units of measurement - Create stock group - Create stock category - Create Godown - Creation of inventory vouchers (without tracking no) - Create receipt note - Create delivery note - Create Rejection in - Create Rejection out - Stock Journal - Physical stock								6

IV	<p>Accounts receivable and payable management and Cost/Profit Centre's Management</p> <p>Introduction of Receivable and payable management - Activation of maintaining Bill-Wise details - New Reference - Against Reference - Advance Reference - On Account - Credit Period - Cost/Profit Centre's creation - Activation of Cost Centre and Cost categories - Automation of Cost Centre and Cost Categories while recording transactions - Cost Centre report - Category Summary - Cost Centre break-up</p>	6
V	<p>Goods and Services Tax</p> <p>Introduction and Enabling GST in Tally- Recording GST transactions - Accounting intrastate Supply of Goods and Services - Accounting interstate Supply of Goods and Services - Purchase and Sales Returns of Goods and Services - Input Tax Credit - GSTR – 1 – GSTR – 2 - GSTR – 3B - GSTR – 4 and E-Way Bill Report</p>	6
Course Outcomes		
CO1	Apply various terminologies used in the Tally Prime in a business environment.	
CO2	Understand the basic concepts of Tally Prime	
CO3	Apply the concepts of Tally Prime in business.	
CO4	Describe the basic architecture of Tally	
CO5	Sketch the Concept of Goods and Service Tax	
Textbooks		
1	Tally Solution Material	
Reference Book		
1	Genises Tally Academy Material	
Practical Only		
Web Link		
1	https://drive.google.com/file/d/1Jb07dmkLSukteyAsBcbzq6IWIKmktjkS/view	
2	https://drive.google.com/file/d/1-2QSXN8xRW_Nj9pkpkihHNIh7HyhyHH9/view	
3	https://drive.google.com/file/d/1Htli3m4g5fM_0mgzurcn7z_XEtVsejTS/view	
4	https://drive.google.com/file/d/15IZ1VBhTfmJYsmJF_VuxOAKMS-FwTarL/view	

5	https://drive.google.com/file/d/1b8Krql033FpOjOA7eFTkpCznoowGQkcw/view
6	https://drive.google.com/file/d/1_w1-Jx6ISowj8CjxrqUqt260ihujOzK5/view

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP407	5				5	5	25	75	100
Learning Objectives									
LO1	To know the types of amalgamation								
LO2	To gain an understanding about reconstruction								
LO3	To know Final statements of banking companies								
LO4	To understand the legal requirements of financial accounts								
LO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).								15
II	Alteration of Share Capital – & Internal Reconstruction Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.								15
III	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non- Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								15
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.								15
TOTAL								75	

Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction
CO2	Apply and alter the share capital and internal reconstruction
CO3	Do the accounting procedure of non-performing assets
CO4	Give the consolidated accounts of holding companies
CO5	Prepare liquidator's final statements
Textbooks	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3		3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR- SEMESTER - IV
CORE - VIII: PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP408	4				3	4	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Marketing Orientation–Innovations in Modern Marketing. Marketing Management: Definitions–Functions – Role and Importance of Marketing - Classification of Markets - Niche Marketing - Characteristics of Niche Marketing – Local Marketing – Green Marketing.								12
II	Market Segmentation Concept – Benefits –Types– Geographic – Demographic – Psychographic – Behavioural - Marketing Mix – Definition – 4 P’s of Marketing Mix - Introduction to Consumer Behaviour – Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process – Motives & Needs, Freud’s Theory of Motivation.								12
III	Product & Price Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods –Criteria for a Good Forecasting – Pricing–Objectives – Factors Influencing Pricing – Kinds of Pricing – Resale Price Maintenance.								12
IV	Promotions and Distributions Communication Mix – Communication Process –Advertising–Media–Kinds of–Advertising Media- Sales Promotion – Personal Selling–Classification of Salesmanship - Channel Members–Types–Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods.								12

V	Competitive Analysis and Strategies Balancing Customer and Competitor Orientations–Global Market Environment–Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing – Recent Trends in Marketing– A Basic Understanding of E–Marketing–E-Tailing–Consumerism–Market Research–MIS and Marketing Regulation.	12
	TOTAL	60
CO	Course Outcomes	
CO1	Develop an understanding on the role and importance of marketing	
CO2	Apply the 4 p’s of marketing in their venture	
CO3	Identify the factors determining pricing	
CO4	Use the different Channels of distribution of industrial goods	
CO5	Understand the concept of E-marketing and E-Tailing	
Textbooks		
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi	
2	Dr.C.B.Gupta&Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.	
3	Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai	
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi	
5	Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi	
Reference Books		
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, new delhi	
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.	
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent	
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company	
5	Baker M,Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

**SECOND YEAR -SEMESTER IV
RETAIL AND MARKET RESEARCH**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP3: A	5				3	3	25	75	100
Learning Objectives									
LO1	To know the Introduction to Marketing and Marketing Research Concepts								
LO2	To have an understanding on the Consumer Packaged Goods								
LO3	To understand the Basics of Retail and Retail Research								
LO4	To gain knowledge on the Consumer Research								
LO5	To familiarize the Panel Services and Media Research								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Marketing and Marketing Research Concepts Introduction to Marketing - Meaning – Objectives - Classification of markets-Evolution of the concept of marketing- Functions of marketing- Various approaches of marketing - Marketing mix - Marketing Research - What is Market research? - How does it differ from marketing research? - Different market research tools and research methodologies								9
II	Consumer Packaged Goods Characteristics of FMCG products - Consumer Goods Industry – Classification- Consumer Packaged Goods – Food and Beverage Industry Classification - Major Players								9
III	Retail and Retail Research Retail - What is retailing? - Significance of Retail and the future of retailing - Characteristics of retailing - Segmentation Criteria and Types of Segmentation - Retail formats - Strategy behind different formats of retail - Function of a retailer Retail function flow -Global retailers - Retail Research - Characteristics of retail data - Retail research reports - Product coding - Product reference - Product features - Features coding - Items coding -Store reference - Price range								9
IV	Consumer Research Consumer research - Consumer Marketing Research - Key consumer research Methodologies - Stages of new product development								9

V	Management and Payment Services Panel Services - What is panel data? - Uses of consumer panel - Panel research reports - Media Research - Media data - Characteristics of Media data - Importance of Media data validation - Media research report	9
	TOTAL	45
Course Outcomes		
CO1	Understand the various concepts in Introduction to Marketing and Marketing Research Concepts	
CO2	Examine the Significance of Retail and the future of retailing	
CO3	Examine the Stages of new product development	
CO4	Understand the workings of Consumer Marketing Research	
CO5	Analyse the Media research report	
Textbooks		
1	Hand Book on Retail, CPG and Market Research for Business Process Services - TCS	
Reference Books		
1	Gupta C.B and Rajan Nair, "Marketing Management", Sultan Chand and Sons, New Delhi.	
2	Pillai R.S.N and Bagavathi, "Modern Marketing Principles and Practices", Sultan Chand Company, New Delhi.	
3	Kotler, "Marketing Management", PHI, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.freebookcentre.net/business-books-download/RetailMarketing.html	
2.	https://www.cbse.gov.in/publications/vocational/Retail/Retailing%20Book%20-%20IX.pdf	
3.	https://stannesardclough.ie/download/d/media-research-marshall-mcluhan-michel-moos-ebook-pdf-epub/251d81df-e524-4842-b9e4-50fc218a8b05	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	3	3	2	3	2	3	3	3	2	2
CO2	3	3	3	1	3	2	2	3	3	2	2
CO3	2	3	2	3	3	2	3	3	3	2	2
CO4	2	3	2	3	2	2	3	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	12	15	13	11	14	10	15	14	15	10	10
AVERAGE	2.4	3	2.6	2.2	2.8	2	3	2.8	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

ELECTIVE IV - FINANCIAL SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP4:B	4				3	3	25	75	100
Learning Objectives									
LO1	To impart knowledge on the role and function of the Indian financial system.								
LO2	To enrich their knowledge on key areas relating to management of financial products and services								
LO3	To familiarize students about Venture Capital, Leasing.								
LO4	To make them understand the Credit Rating system.								
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.								9
II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.								9
III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.								9
IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.								9

V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.	9
	TOTAL	45
Course Outcomes		
CO1	Summarise the role and function of the financial system	
CO2	Gain practical knowledge on key areas relating to management of financial products and services	
CO3	Familiarize students about Venture Capital, Leasing.	
CO4	Infer the importance of the Credit Rating system.	
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	
Textbooks		
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.	
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.	
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.	
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.	
Reference Books		
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.	
2	Perry Stinson, Bank management and Financial Services,Clanrye International, USA.	
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.	
4	B. Santhanam, Financial Services, Margham Publications, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html	
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/	
3	https://scripbox.com/mf/what-is-mutual-fund/	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV

ELECTIVE - IV: CONSUMERISM & CONSUMER PROTECTION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP4:C	3				3	3	25	75	100
Learning Objectives									
LO1	To understand the nature of consumers and consumerism								
LO2	To know how consumers are exploited								
LO3	To be familiar with consumer rights and duties								
LO4	To learn about Consumer Protection Act								
LO5	To gain insights into consumerism in India.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.								9
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.								9
III	Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. - Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.								9
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.								9
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.								9
TOTAL								45	

Course Outcomes	
CO1	Remember and recall aspects in consumerism
CO2	Identify the reasons for consumer exploitation
CO3	Discover the rights and duties of a consumer
CO4	Create an environment which protects the consumers in India
CO5	Critically appraise the consumer Protection Act
Textbooks	
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
Reference Books	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV
Elective IV- Operation Research

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP4:D	3				3	3	25	75	100
Learning Objectives									
LO1	To introduce the students to operations research and linear programming.								
LO2	To impart knowledge about transportation and assignment problems.								
LO3	To get acquainted with game theory and simulation.								
LO4	To develop abilities to analyse and manage inventories using various methods.								
LO5	To acquire knowledge on network analysis.								
Prerequisite: Should have studied Statistics in 1st year B.Com.									
UNIT	Contents								No. of Hours
I	Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method								9
II	Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem								9
III	Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation								9
IV	Inventory Management Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)								9

V	Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.	9
	Total	45
CO	Course Outcomes	
CO1	Frame a linear programming problem for quantitative decisions in business planning.	
CO2	Optimise economic factors by applying transportation and assignment problems.	
CO3	Apply the concept of game theory and simulation for optimal decision making.	
CO4	Analyse and manage inventories to meet the changes in market demand.	
CO5	Construct networks including PERT, CPM for strategic management of business projects.	
Textbooks		
1.	C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida	
2.	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi	
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai	
4.	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi	
5.	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited	
Reference Books		
1.	S Kalavathy, Operations Research, Vikas Publications, Noida	
2.	S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019	
3.	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai	
4.	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021	
5.	P.R.Vittal - Operation Research, Margham Publications, Chennai	
Web Resources		
1.	www.orsi.in	
2.	www.learnaboutor.co.uk	
3.	www.theorsociety.com	

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium , 1- Low

SEC-VII- S-L Course – Entrepreneurial development

Semester: IV

Code:U23BP4S7

Credits : 2

Hours: 2 hours/week

1. Course Outcomes (only five outcomes – unit wise)

CO No.	Course Outcomes	Unit
CO1	To comprehend the key concepts of S-L and differentiate the community service and Service-Learning	1
CO2	Identify the characteristics for a given type of enterprise	2
CO3	Demonstrate to get exposures of financial institutions supporting to the entrepreneurs	3
CO4	Apply and prepare a financial feasibility report of a chosen product or service	4
CO5	Analyze the functions of management and entrepreneurship and apply those in practical situation	5
Unit 1		Hours
Service-Learning – Definition, difference between community service and service-learning, Principles; Whole Person Education. Identifying Community Needs, Community Partners, Reflection, Reciprocity. Public Dissemination; Understanding of community dynamics. Project Planning Stages and report preparation Classroom Activity: <ol style="list-style-type: none"> i. Group discussion about Civic/Social responsibility (Display of Video/Documentary film (Through this activity Students should recognize civic responsibility of the society) ii. Conduct a role play/games/drawing to provide problem solving skill and ignites critical thinking. iii. Group activity to frame questionnaire for identify community needs iv. Reflection on identify the need of the community (Students go to the community for identify the community needs and reflect their experience) 		6
Unit 2		
Entrepreneurship Development Skills : Business management skills, Teamwork and leadership skills, Communication and listening, Customer service skills, Financial skills, Analytical and problem-solving skills, Critical thinking skills, Strategic thinking and planning skills, Technical skills, Time management and organizational skills, Branding, marketing and networking skills. Classroom Activity: <ol style="list-style-type: none"> i. Shift the Paradigm from Individual to Team ii. Build a Creative Atmosphere 		6

<p>iii. Healthy Communication Fosters Collaboration iv. Work Together, Celebrate Together v. Keep your Employees Stress-Free</p>	
<p>Unit 3</p>	
<p>Financial assistance and services: DIC-SIPCOT-TIIC-NSIC-SIDO-SIDC-KVIC-SIDBI-EDII-SFC-IDBI-ICICI-IFCI Classroom Activity: I. Invite entrepreneurs, industry officials, bankers for interaction ii. identify your hobbies and interest and convert them into business ideas iii. select any product and prepare its cost sheet iv. Open a saving account and built your own capital v. engaging in marketing of products vi. select a social cause, set objectives, plan and work for its accomplishments</p>	6
<p>Unit 4</p>	
<p>Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes. Field Activity i. Coir mattress cushions and matting ii. Hand gloves of all types iii. Lamp holders, letter boxes iv. Paper conversion products like ice cream cup, paper cup, saucers and paper plates, paper bags, envelopes. v. Pickles, pap pads ,beauty parlors vi. Servicing of gardening equipment's, internet browsing</p>	6
<p>Unit 5</p>	
<p>Introduction to various form of business organization (sole proprietorship, partnership, corporations, Limited Liability company), mission, vision and strategy formulation Field Activity i. Develop awareness about entrepreneurship and successful entrepreneurs ii. Develop an entrepreneurial mind-set by learning key skills such as design, personal selling, and communication iii. Understand the entrepreneur and assess their strengths and weaknesses from an entrepreneurial perspective. iv. Assignments and Projects; and Practical Experiences including challenges, internships and apprenticeships.</p>	6

b. Text Books

1. Dr. Gordan and Natarajan, Entrepreneurial Development , HPH, Mumbai 2018.
2. Khanka S.S., Entrepreneurial Development, S.Chand& Co. Ltd., New Delhi, 2020
3. S.Anilkumar Entrepreneurial development, new age international, new delhi

c. References

1. Jaysree Suresh, entrepreneurial development Margham publication, Chennai 2019
2. Raj Shanker, entrepreneurial development ,vijay Nicole imprints pvt ltd , Chennai 2018.

WEB REFERENCES:

1. www.entrepreneur.com
2. <http://inventors.about.com/od/entrepreneur/>

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	3	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	14	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.8	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V
CORE – IX: COST ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP509	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
LO5	To know the apportionment of Overheads.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.								15
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								15
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								15
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.								15
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.								15
TOTAL								75	
THEORY 20% & PROBLEMS 80%									

Course Outcomes	
C01	Remember and recall the various concepts of cost accounting
C02	Demonstrate the preparation and reconciliation of cost sheet.
C03	Analyse the various valuation methods of issue of materials.
C04	Examine the different methods of calculating labour cost.
C05	Critically evaluate the apportionment of Overheads.
Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V
CORE – X: BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP510	5				4	5	25	75	100
Learning Objectives									
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit	Contents								No. of Hours
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System- Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion								15
II	Central Bank and Commercial Bank Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.								15
III	Banking Practice Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.								15

IV	<p>Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.</p> <p>Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.</p>	15
V	<p>Digital Banking</p> <p>Meaning- Services - e-banking and financial services-Initiatives-Opportunities - Internet banking Vs Traditional Banking</p> <p>Mobile banking–Anywhere Banking-Any Time Banking-Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.</p>	15
TOTAL		75
Course Outcomes		
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
Textbooks		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	

4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE- I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP511	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.								
LO2	To compute the residential status of an assessee and the incidence of tax.								
LO3	To compute income under the head salaries.								
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation – Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.								15
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.								15
III	Income from Salary Salary Income - Definition – Allowances –Taxability – Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .								15
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.								15

V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15
	TOTAL	75
Course Outcomes		
THEORY 20% & PROBLEMS 80%		
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	
CO2	Assess the residential status of an assessee& the incidence of tax.	
CO3	Compute income of an individual under the head salaries.	
CO4	Ability to compute income from house property.	
CO5	Evaluate income from a business carried on or from the practice of a Profession.	
Textbooks		
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.	
Reference Books		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.	
3	Vinod K. Singhanian, Students Guide to Income Tax.,U.K.Bharghava Taxman.	
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.	
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V
CORE –XII : AUDITING & CORPORATE GOVERNANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP512	5				4	5	25	75	100
Learning Objectives									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To illustrate the role of auditors in company.								
LO4	To help students understand the framework, theories and models of Corporate Governance.								
LO5	To provide insights into the concept of Corporate Social Responsibility								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non-profit Organizations								15
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation								15
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.								15
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors								15

V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules	15
	TOTAL	75
Course Outcomes		
CO1	Define auditing and its process.	
CO2	Compare and contrast essence of internal check and internal control.	
CO3	Identify the role of auditors in companies.	
CO4	Define the concept of Corporate Governance.	
CO5	Appraise the implications of Corporate Social Responsibility	
Textbooks		
1	DinkarPagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi	
2	B. N. Tandon, S. Sudharsanam & S.Sundharabahu, Practical Auditing, S.Chand & Sons New Delhi.	
3	Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra	
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.	
Reference Books		
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley	
2	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra	
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.	
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.wallstreetmojo.com/audit-procedures/	
2	https://theinvestorsbook.com/company-auditor.html	
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR - SEMESTER V
Discipline Specific Elective
CAPITAL MARKETS FOR BUSINESS PROCESS SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP5:A	5				3	4	25	75	100
Learning Objectives									
LO1	To enable students to understand the concepts of capital markets.								
LO2	To understand the various participants in capital markets and gained a detailed understanding of Mutual funds								
LO3	To get detail knowledge about Hedge funds, Private equity funds								
LO4	To help students understand the Risk management.								
LO5	To provide insights into the concept of Corporate Social Responsibility								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Capital Markets Securities – Types of Securities-Equities-Fixed Income and Government Securities-Derivatives-OTC Products-Participants in a trade and global financial markets-Financial Markets-Exchanges-OTC Products and Financial Markets-Participants in a trade-Overview of regulators and important regulations								15
II	Investment Banking Basics of investment banking-Trade Life Cycle-Clearing and settlement-Securities Lending-Prime Brokerage-Collateral Management-Corporate Actions: Mandatory and voluntary-Corporate Actions: How they affect Securities								15
III	Mutual Funds and Hedge Funds Mutual Funds-Transactions in Mutual funds-Fund Expenses-Transfer Agency-Hedge Funds-Understanding Hedge Funds-Hedge Fund Strategies								15
IV	Private Equity Understanding Private equity operations-Fund Accounting and NAV calculations-Performance reporting-Reconciliations in Asset Management								15
V	Risk Management in Capital Markets Counterparty credit risk management-Market risk management								15
TOTAL								75	

	Text Book Hand Book on Capital Markets for Business Process services - TCS	
	Books for Reference	
	Bharathi V. Pathak, “The Indian Financial System”, Dorling Kindersley (India) Pvt. Ltd, South asia.	
	Gurusamy S, “Capital Markets”, Margham McGraw-Hill Education (India) Pvt.Ltd, Uttar Pradesh	
	Maheshwari S.N, “Elements of Financial Management”, Sultan Chand and Sons, New Delhi.	
	Natarajan L, “Investment Management”, Margham Publications, Chennai.	
	Santhanam B, “Financial Services”, Margham Publications, Chennai.	
	Web Links	
	https://www.kobo.com/in/en/ebook/the-capital-markets	
	https://www.icaew.com/library/library-collection/ebooks/financial-markets	
	http://www.ebooks-for-all.com/bookmarks/detail/Risk-Management/onecat/Free-ebooks+Economics-and-Business/4/all_items.html	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	2	3	3	3	3	2
CO2	3	2	3	3	2	2	2	2	3	3	2
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	3	2
TOTAL	15	12	15	15	12	10	13	13	15	13	10
AVERAGE	3	2.4	3	3	2.4	2	2.6	2.6	3	2.6	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 1 / 2 : FINANCIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP5:B	5				3	4	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.								12
II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage								12
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.								12
IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.								12

V	Working Capital Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	12
	TOTAL	60
THEORY 40% & PROBLEMS 60%		
Course Outcomes		
CO1	Recall the concepts in financial management.	
CO2	Apply the various capital structure theories.	
CO3	Apply capital budgeting techniques to evaluate investment proposals.	
CO4	Determine dividend pay-outs.	
CO5	Estimate the working capital of an organization.	
Textbooks		
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.	
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.	
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.	
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.	
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.	
Reference Books		
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.	
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.	
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.	
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.	
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions	
2	https://efinancemanagement.com/dividend-decisions	
3	https://www.investopedia.com/terms/w/workingcapital.asp	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 2 / 2 : INDIRECT TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP5:C	4				3	4	25	75	100
Learning Objectives									
LO1	To get introduced to indirect taxes								
LO2	To have an overview of Indirect taxes								
LO3	To be familiar the CGST and IGST Act								
LO4	To learn procedures under GST								
LO5	To gain knowledge about Customs Duty.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023								12
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.								12
III	CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment								12
IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.								12

V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.	12
	TOTAL	60

Course Outcomes	
C01	Acquaintance with Indirect tax laws
C02	Exposed to the overview of GST.
C03	Apply provisions of CGST and IGST
C04	Summarise procedures of GST
C05	Discuss aspects of Customs Duty in India
Textbooks	
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra & Prof. V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
Reference Books	
1	V.S. Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3	Study Material on GST - The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR - SEMESTER V
DISCIPLINE SPECIFIC ELECTIVE :MANAGING BUSINESS PROCESSES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP5:D	4				3	4	25	75	100
Learning Objectives									
L01	To understand the Business Process								
L02	To know the BPS Industry, Quality Management								
L03	To be acquainted with Industrial Relations Policy.								
L04	To learn about Process mapping techniques								
L05	To assimilate knowledge on customer needs.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Business Process Management Introduction to Process Management-Process Definition-Recognition of Business Processes-Core processes Vs Support processes-Components of process Management-Understanding internal customer Vs End user-BPS Overview-Outsourcing Environment-Need for Outsourcing-Business Processes outsourced to India-BPS Life Cycle-Sales/Solutioning-Transition-Steady State-Value Creation-Metrics Management-Service Level agreements-Business Metrics Vs Operations Metrics-Target Setting-Process Mapping Techniques-Process Levels-Process Mapping – Symbols, SIPOC-Kano Model-SIPCO Fundamentals-Customer Expectations in Business Process Outsourcing								12
II	Quality Management Introduction to Quality Management-Quality Definition-Quality Control Vs Quality Assurance-International Quality Standards-Transaction Monitoring Process-Sampling Inspection-Transaction monitoring cycle-Inspection-Feedback-RCA-Assurance-Defects Management-Defect Vs Defective-Opportunity Definition, DPU/DPMO calculation-FPY and COQ-Value Stream Mapping-Standard Operating Procedures								12
III	Problem Solving Techniques Systematic Problem Solving Basics (PDCA)-Problem Solving Tools-Brainstorming-Basic 7QC Tools-Why Why Analysis?-FEMA (Process Failure Mode Effects Analysis)								12
IV	Process Improvement Methods Need for Process Improvement-Kaizen-Introduction to Lean Methodology-Introduction to Six Sigma Methodology								12

V	Risk Management What is risk?-Risk Types-Operational Risk-Information Security Risk-Financial Risk-Strategic Risk-Risk Mitigation Plans	12
TOTAL		60
Textbooks		
1	Hand Book on Operations Management for Business Process Services - TCS	
Reference Books		
1	Andrew Greasley, “Operation Management”, Sage Publication India Pvt Ltd, New Delhi.	
2	Nair N.G, “Production and Operation Management”, Tata MC Graw Hill NewDelhi.	
3	Daniel Hunt V, “Process Mapping-How to Reengineer your Business Process”, John Wiley and Sons, USA.	
4	Craig Gygi, Bruce Williams, “Six Sigma for Dummies”, John Wleyand Sons, NewDelhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.opentextbooks.org.hk/system/files/export/18/18769/pdf/Operations_Management_18769.pdf	
2	https://books.google.co.in/books/about/The_Basiof_Process_Mapping_2d_Editio.html?id=I6O_Z-dTap8C&redir_esc=y	
3	https://books.google.co.in/books/about/Lean_Six_Sigma_For_Dummies.html?id=wjzZWtvnhY8C&redir_esc=y	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	3	3	3	3	2	3	3	3	3	3
CO4	3	3	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	3	3
TOTAL	15	13	15	15	14	10	13	13	15	12	12
AVERAGE	3	2.6	3	3	2.8	2	2.6	2.6	3	2.6	2.6

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V
DISCIPLINE SPECIFIC ELECTIVE – : HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP5:E	4				3	4	25	75	100
Learning Objectives									
LO 1	To explore to the aspects relating of Human resource management								
LO 2	To equip with the various processes of Recruitment and Selection								
LO 3	To be acquainted with Training methods and the concept of Performance Appraisal								
LO 4	To learn about Industrial Relations								
LO 5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.								12
II	RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.								12
III	TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.								12
IV	INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.								12

V	EMPLOYEE WELFARE Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	12
TOTAL		60
CO	Course Outcomes	
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	
CO2	Formulate action plans for employee Recruitment and Selection.	
CO3	Choose appropriate methods of Training	
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	
CO5	Formulate strategies for employee welfare.	
Textbooks		
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.	
3	Sunil Lalla and Neha Shukla, Human Resource Management, NiraliPrakashan Publishers, Pune.	
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.	
Reference Books		
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.	
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.	
3	Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.	
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V
DISCIPLINE SPECIFIC ELECTIVE –
OFFICE MANAGEMENT & SECRETARIAL PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP5:F	4				3	4	25	75	100
Learning Objectives									
LO1	To familiar with modern office management.								
LO2	Tofamiliar with the work atmosphere								
LO3	To train the students in maintaining and running the office effectively.								
LO4	To understand and organize data records								
LO5	To gain knowledge about the role of a secretary								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Modern Office and Its Function Introduction — Meaning of Office—Office Work—Office Activities — The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.								12
II	Office Space and Environment Management Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting—Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.								12
III	Office Systems and Procedures The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms - Design, Management and Control								12

IV	<p>Records Management</p> <p>Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making</p>	12
V	<p>Secretarial Practice</p> <p>Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.</p>	12
TOTAL		60
Course Outcomes		
CO1	Familiarised with modern office management	
CO2	Adapt with the modern work atmosphere	
CO3	Trained in maintaining the office independently and effectively	
CO4	Ability to organize data records in office	
CO5	Motivated to act as a company secretary	
Textbooks		
1	R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi	
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.	
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.	
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.	
5	Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill, Noida.	
Reference Books		
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.	
2	Terry, George R, Office Management and Control, Irwin, United States.	
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.	
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.	
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.	

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountlearning.com/basic-functions-modern-office/
2	https://records.princeton.edu/records-management-manual/records-management-concepts-definitions
3	https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	15	10	10	10	10	10	15	10	10
AVERAGE	3	2	3	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI
CORE –XIII : COST ACCOUNTING – II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP613	6				4	6	25	75	100
Learning Objectives									
LO1	To understand the standards in Cost Accounting								
LO2	To know the concepts of contract costing.								
LO3	To be familiar with the concept of process costing.								
LO4	To learn about operation costing.								
LO5	To gain insights into standard costing.								
Prerequisite: Should have studied Cost Accounting in V Sem									
Unit	Contents								No. of Hours
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.								18
II	Job Costing, Batch Costing and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.								18
III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.								18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.								18
V	Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.								18
	TOTAL								90
THEORY 20% & PROBLEMS 80%									

Course Outcomes	
C01	Remember and recall standards in cost accounting
C02	Apply the knowledge in contract costing
C03	Analyze and assimilate concepts in process costing
C04	Understand various bases of classification cost and prepare operating cost statement.
C05	Set up standards and analyse variances.
Textbooks	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI
CORE – XIV: MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP614	6				4	6	25	75	100
Learning Objectives									
LO1	To understand basics management accounting								
LO2	To know the aspects of Financial Statement Analysis								
LO3	To familiarize with fund flow and cash flow analysis								
LO4	To learn about budgetary control								
LO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in I Semester.									
Unit	Contents								No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.								18
II	Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.								18
III	Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital- Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities								18
IV	Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget- Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits								18

V	<p>Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.</p> <p>Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.</p>	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Remember and recall basics in management accounting	
CO2	Apply the knowledge of preparation of Financial Statements	
CO3	Analyse the concepts relating to fund flow and cash flow	
CO4	Evaluate techniques of budgetary control	
CO5	Formulate criteria for decision making using principles of marginal costing.	
Textbooks		
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,	
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.	
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.	
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.	
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai.	
Reference Books		
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.	
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.	
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.	
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.	
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI
CORE – XV: INCOME TAX LAW AND PRACTICE – II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP615	6				4	6	25	75	100
Learning Objectives									
LO1	To understand provisions relating to capital gains								
LO2	To know the provisions for computation of income from other sources.								
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO4	To learn about assessment of individuals								
LO5	To gain knowledge about assessment procedures.								
Prerequisite: Should have studied Financial Accounting in I stSem									
Unit	Contents								No. of Hours
I	Capital Gains Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.								18
II	Income From Other Sources & Clubbing of Income Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept								18
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.								18
IV	Computation of Total Income – Individual Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)								18
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).								18
TOTAL								90	

THEORY 20% & PROBLEMS 80%

Course Outcomes	
CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI
Elective VII: Supply Chain Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP6:A	5				3	5	25	75	100
Learning Objectives									
LO1	To gained the knowledge of Business outsourcing.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To illustrate the role of auditors in company.								
LO4	To help students understand supply chain, Procurement and Contract Management,								
LO5	To provide insights into the Master Data of Logistic fleet and Warehouse Management, and Inventory Management								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	BASICS OF BUSINESS OUTSOURCING AND SUPPLY CHAIN Basics of Business Outsourcing-Definition -Objectives - Importance -Decision phases-Process view-Supply Chain-Competitive and supply chain strategies -Achieving strategies fit-Supply chain drivers -Obstacles -Framework -Facilities - Inventory -Transportation -Information -Sourcing -Modelling for supply chain								15
II	SOURCING, PROCUREMENT AND CONTRACT MANAGEMENT Sourcing and Procurement-Introduction and Objectives-Concept of Material Handling-Objectives of material handling-Principles of material handling-Equipment Used for Material Handling-Contract Management-Points to be considered in Contract While Handling Materials-Role of Materials Contract-Unit Load Storage-Storage principles-Storage design and its benefits and Storage Methods								15
III	MARKET SERVICES AND SALES ORDER MANAGEMENT Market Services-Concept of Demand Forecasting -Impact of Forecasts on Logistics and Supply Chain Management-Forecasting Process-Forecasting Techniques-Selecting the Appropriate Forecasting Technique-Operating Principles of Forecasting-Sales Order Management- Concept of Logistics Outsourcing-Catalyst for logistics outsourcing-Benefits of logistics outsourcing-Issues in logistics outsourcing-Third-Party Logistics and Fourth-Party Logistics-Selection of Logistics Service Provider and Logistics Service Contract								15

IV	<p>MASTER DATA OF LOGISTIC FLEET AND WAREHOUSE MANAGEMENT</p> <p>Master Data of Logistic fleet-Transportation System-Transportation Infrastructure-Freight Management-Factors Affecting Freight Cost-Transportation Network and Containerisation-Warehouse Management-Need for warehousing management-Evolution of warehousing-Functions of Warehouses-Types of Warehouses-Warehousing Cost-Warehousing Strategies-Significance of Warehousing in Logistics-Warehousing Management System (WMS)</p>	15
V	<p>INVENTORY MANAGEMENT</p> <p>Objectives and Concept of Inventory-Types of Inventory-Concept of Inventory Management-Importance of inventory management-Objectives of inventory management-Different Types of Inventory Costs-Inventory Performance Measures-Inventory turnover ratio (ITR)-Framework of performance indicators-Inventory Planning Measures-Economic order quantity (EOQ)-Reorder point-Safety stock-Supplier-managed inventory</p>	15
TOTAL		75
Sl. No	Course Outcomes	
1	Explain the Decision phases of outsourcing	K2
2	Demonstrate Modelling of supply chain	K2
3	Analyze sourcing and procurement	K4
4	Determine Warehousing Strategies	K2
5	Analyze master data of logistic fleet	K4
6	Appraise Objectives and Concept of Inventory	K5
Text Book		
Hand Book on Logistics for Business Process Services - TCS		
Books for Reference		
Ailawadi C. Sathish&Rakesh Singh, Logistics Management, Prentice Hall, India, 2005		
Sunil Chopra and Peter Meindl, Supply Chain Management – Strategy, Planning and Operation PHI, 4th Edition, 2010		
Agrawal D K, Textbook of Logistics & Supply Chain Management, Macmillan India Ltd, 2003		
Web Links		
https://www.bookrix.com/_ebook-joshi-d-international-logistics/		
https://www.freestylesolutions.com/wp-content/uploads/2015/02/Freestyle-Solutions-Inventory-Management-for-Online-Retailers-eBook.pdf		

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	2	3	3	3	2	2
CO2	3	2	3	3	3	2	3	2	3	2	2
CO3	3	2	3	3	3	2	3	3	3	3	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	3	3	3	3	2
TOTAL	15	10	15	15	13	10	14	13	15	12	10
AVERAGE	3	2	3	3	2.4	2	2.8	2.6	3	2.6	2.6

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI
DISCIPLINE SPECIFIC ELECTIVE - ENTREPRENEURIAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP6:B	4				3	5	25	75	100
Learning Objectives									
LO1	To know the meaning and characteristics of entrepreneurship								
LO2	To identify the various business opportunities								
LO3	To understand the Process of setting up an enterprise								
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
LO5	To develop an understanding of the role of MSME in economic growth								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.								15
II	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.								15
III	Setting up of an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.								15
IV	Business Model Canvas and Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.								15

V	MSME's and Support Institutions Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	15
	TOTAL	
Course Outcomes		
CO1	Identify the various traits of an entrepreneur	
CO2	Turn ideas into business opportunities	
CO3	Do feasibility study before starting a project	
CO4	Identify the sources of funds for funding a project	
CO5	Develop an understanding about the Government schemes available for women entrepreneurs	
Textbooks		
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.	
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.	
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development- Small, Pearson Education, India.	
4	RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.	
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.	
Reference Books		
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.	
2	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.	
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.	
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.	
5	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		

1.	https://www.interaction-design.org/literature/topics/design-thinking
2.	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3.	http://www.msme.gov.in/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – : COMPUTER APPLICATION IN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BPP:C	1	2	2		3	5	40	60	100
Learning Objectives									
LO1	To apply various terminologies used in the operation of computer systems in a business environment.								
LO2	To Understand the basic concepts of a word processing package								
LO3	To apply the basic concepts of electronic spread sheet software in business.								
LO4	To Understand and apply the basic concepts of PowerPoint presentation.								
LO5	To generate electronic mail for communicating in an automated office for business environment.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.								15
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.								15
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation – Slideshow. Creating Business Presentations.								15
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.								15

V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Recall various techniques of working in MS-WORD.	
CO2	Prepare appropriate business document.	
CO3	Create - Presentation for Seminars and Lecture.	
CO4	Understanding various tools used in MS-EXCEL.	
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.	
Textbooks		
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.	
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.	
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.	
4	Peter Norton, "Introduction to Computers" -Tata McGraw-Hill, Noida.	
5	RenuGupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.	
Reference Books		
1	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.	
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.	
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.	
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.	
5	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

3 – Strong, 2- Medium, 1- Low

SEMESTER -VI		
DISCIPLINE SPECIFIC ELECTIVE		
ELECTIVE VIII	CAMPUS TO CORPORATE TRANSITION	Course Code:U23BP6:C
Hours : 5		Credits: 3

Learning Objectives		
LO1	To understand the overview of Corporate	
LO2	To know the difference between Campus and Corporate	
LO3	To gain insight on Grooming for Corporate	
LO4	To learn the Elementary Level English Communication	
LO5	To understand the Advance Level English Communication	
Unit	Contents	No. of Hours
1	Overview of Corporate	
	What is corporate? History of corporate - Overview of BPS Industry – What is BPS? History of BPS - Benefits of BPS -Industry in world - BPS industry in India - TCS BPS	9
2	Difference between Campus and Corporate	
	Change Management(Understand the difference between campus and Corporate life and prepare themselves for the same) - Learn the culture - Impact of your attitude - Consider the language - Establish and maintain relationship - Respect others - Be confident - Keep on learning - Consider the body language	9
3	Grooming for Corporate	
	Corporate Etiquette - Dressing and Grooming Skills - Workplace etiquette - Business etiquette - E-mail etiquette - Telephone etiquette - Meeting etiquette - Presentation etiquette - Professional Competencies - Analytical thinking – Listening skills - Time Management - Team skills - Assertiveness - Stress Management - Participating in Group Discussion - Interview facing – Ownership - Attention to detail	9

4	Elementary Level English Communication	
	Grammar - Parts of Speech –Tenses - Punctuation – Prepositions - Sentence Construction - Phonetics - Identification of sounds, consonants and vowels - International Phonetics Alphabets - Phonetics practice – Vocabulary – Pronunciation - One on one basic conversation skill - Skit to showcase the basic conversation skills - Intermediate Level English Communication - Reading Comprehension (E-mails, Reports, Fictional work) - Listening Comprehension - Telephonic Conversation - Tips to improve telephonic conversation - Improving Vocabulary (Antonyms/Synonyms, Homophones, one -word Substitute, Common errors, Idioms and phrases) - Improving Writing Skills (Good writing, Composition, Purpose of Writing, qualities of good writing, letters, Memoirs, Reports, Commentary, Reviews) - Comprehension while interacting face to face	9
5	Advanced Level English Communication	
	Recitation of short stories - Reading short stories and recitation of the same in the group - Interview Skills - Importance of conversing appropriately in interview - Composition and Delivery two aspects of conversing - Group Discussion - Purpose of Group discussion - Dynamics of Group discussion - Critical aspects of Group Discussion - Social Conversation Skills - Concept& Purpose of Social Conversation - Components of effective social conversation- Conversations in formal and informal settings- Presentation- Elements of good presentation- Planning and Structuring – Presentation - One Act Plays – Concept - Selecting the script to act out - Act out the play	9
	Text Book	45
	Hand Book on Corporate Culture for Business Process Services – TCS	
	Books for Reference	
1	The ACE of Soft skills: Attitude, Communication and Etiquette for success —Gopalaswamy Ramesh, Mahadevan Ramesh, 2014	
2	Madhukumar .R>K, “Business Communication”, Vikas Publishing House PvtLtd, New Delhi	
3	Raghunathan.N.S, Santhanam.B, “Business Communication” , Margham Publication, Chennai.	
4	Rajendrapal and Koralahalli.J.S, “Essentials of Business Communication”, Sultan Chand Sons, New Delhi	
	Web Links	
1	https://stuvera.com/ebooks/essentials-of-business-communication-11th-edition-pdf/	
2	https://www.freebookcentre.net/business-books-download/Business-Communication.html	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – : LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP6:E	5				3	5	25	75	100
Learning Objectives									
LO1	To understand the origin and principles of logistics management								
LO2	To know the types of inventory control								
LO3	To gain insight on the importance of supply chain management								
LO4	To identify the Key Enablers in Supply Chain Improvement								
LO5	To analyse the SCOR model								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Logistics Management Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.								15
II	Transportation and Distribution Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century.								15
III	Supply Chain Management Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.								15
IV	Supply Chain Drivers Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.								15
V	Aligning the Supply Chain with Business Strategy SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.								15

	TOTAL	75
Course Outcomes		
C01	Examine the importance of Customer Service in Logistics Management	
C02	Develop an understanding on the Distribution Channel Management	
C03	Interpret the Global applications of supply chain management	
C04	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement	
C05	Identify the conflict resolution strategies	
Textbooks		
1	G. Raghuram& N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.	
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.	
3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.	
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.	
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.	
Reference Books		
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.	
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.	
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.	
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.	
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	https://lapaas.com/logistics-management-overview-types-and-process/
2	https://www.investopedia.com/terms/s/scm.asp
3	https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
C01	3	2	3	2	3	2	3	3	3	2	2
C02	3	2	2	2	2	2	2	2	3	2	3
C03	3	3	2	2	3	2	3	3	3	2	2
C04	3	2	2	2	2	2	2	2	2	2	2
C05	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 8 / 8: SPREADSHEET FOR BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BPP:F	1	2	2		3	5	40	60	100
Learning Objectives									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spread sheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.								15
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								15
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								15
IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.								15

V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Develop And Apply Fundamental Spread Sheet Skills.	
CO2	Understanding Various Tools Used In Ms-Excel.	
CO3	Knowledge On Various Statistical Tests in Ms-Excel.	
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.	
CO5	Develop Trending Application Using MS-Excel	
Textbooks		
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.	
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.	
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.	
4	Greg Harvey, Excel 2016 for Dummies, Chennai.	
Reference Books		
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.	
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.	
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.	
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts	
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance	
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

**PROFESSIONAL COMPETENCY SKILL
GENERAL AWARENESS FOR COMPETITIVE EXAMINATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23BP6G1	2				2	2	25	75	100
Learning Objectives									
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
LO2	To build experiences for students as they grow into lifelong learners.								
LO3	To know the basic concepts of various discipline								
Prerequisites: Should have studied Commerce in XII Std									
UNIT	Details								No. of Hours
I	Indian Polity Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.								6
II	Geography Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.								6
III	Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.								6

IV	<p>History Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.</p>	6
V	<p>Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation</p>	6
	TOTAL	30
Course Outcomes		
CO1	Develop board knowledge of the different components in polity	
CO2	Understand the Geographical features across countries and in India	
CO3	Acquire knowledge on the aspects of Indian Economy	
CO4	Understand the significance of India’s Freedom Struggle	
CO5	Gain knowledge on Ecology and Environment	
Textbooks		
1	Class XI and XII NCERT Geography	
2	History – Old NCERT’S Class XI and XII	
Reference Books		
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill	
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill	
3	G.C Leong, Physical and Human Geography, Oxford University Press	
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.	
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2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance	
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU	