

INSTITUTE OF SCIENCE, TECHNOLOGY & ADVANCED STUDIES (VISTAS)
(Deemed to be University Estd. u/s 3 of the UGC Act, 1956)
PALLAVARAM - CHENNAI
ACCREDITED BY NAAC WITH 'A' GRADE
Marching Beyond 30 Years Successfully
INSTITUTION WITH UGC 12B STATUS

UNDERGRADUATE DEGREE PROGRAMME

B.Com. (Corporate Secretaryship)

Three Years /

B.Com. (Hons) (Corporate Secretaryship)

Four Years

CURRICULUM & SYLLABUS

REGULATION 2024

Choice Based Credit System (CBCS)

&

Learning Outcomes Based Curriculum Framework (LOCF)

Effective from the Academic Year

2024 -2025

Department of Commerce (Corporate Secretaryship)
School of Management Studies and Commerce

VELS

INSTITUTE OF SCIENCE, TECHNOLOGY & ADVANCED STUDIES (VISTAS)
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INSTITUTION WITH UGC 12B STATUS

DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)

VISION OF THE DEPARTMENT
To build competent professionals of Company Secretaries with Quality education, relevant knowledge, skills and training of Corporate Secretarial functions. To expose our students to practical situations in companies for the purpose of imparting employability skills with emphasis on the professional ethics and values. To enable the students in carrying out action-oriented research in corporate sector

MISSION OF THE DEPARTMENT	
M1	Corporate Secretaryship is a prestigious and a rewarding career in the branch of commerce.
M2	The branch of commerce gives insight knowledge about corporate world and equips the students with various traits like Business professional, Secretarial, Managerial and Entrepreneurial skills
M3	The field of study includes corporate law, Accounting, Auditing, Statistical Analysis; Cost Analysis, Leadership, Tax planning and many more which revolves around the theme of commerce and focus like a compass towards the direction of corporate environment
M4	To be a Leader in the development of professionals in corporate governance.
M5	To explore and develop the entrepreneurial and leadership potential of the students. .
M6	To motivate and nurture co-operation, tolerance and mutual respect in our nation of diversity.

PROGRAMME EDUCATIONAL OUTCOMES (PEO)	
PEO1	Students will demonstrate a general tax consciousness, including an understanding of the role of taxation in society and the development of skills related to the recognition of the tax problems.
PEO2	To familiarize with communication motivation and leadership towards directing and to analyze the process of controlling system
PEO3	Formulating business problems and provide innovative solutions and molding the students into future visionaries and Management leaders
PEO4	Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in corporate.
PEO5	Students will be able to pursue research in their chosen field of finance, CSR and HR

PROGRAMME OUTCOMES (PO)	
PO1	To provide knowledge in the various areas of corporate secretary ship and Laws relating to companies
PO2	Effective Communication: Communicate effectively on complex corporate activities in association with corporate community and with society at large.
PO3	Ethics: Apply ethical principles and commit to corporate ethics, responsibilities and norms of the corporate practices
PO4	Environment: Manage personnel to meet changing organizational needs in a business environment.
PO5	Evaluate the implications of changing environmental factors on organizational choices within a global environment.
PO6	Students can get thorough knowledge of Secretarial Practice and Corporate governance in corporate field.

PROGRAMME SPECIFIC OUTCOMES (PSO)	
PSO1	To prepare learners to face modern day challenges in the corporate world by providing practical exposure.
PSO2	To acquire an in – depth grounding in the fundamentals of Accounts, Commerce, Finance, Management, Secretarial Practice, Corporate governance, Law, Entrepreneurial Development and Income Tax.
PSO3	Develop skills to excel incorporate management

BOARD OF STUDIES

List of Members

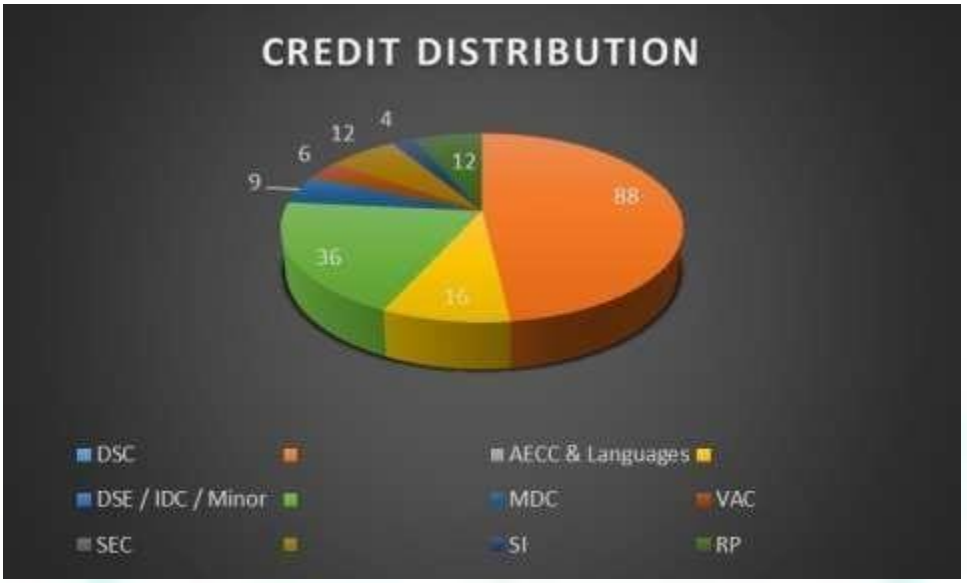
Department of Commerce (Corporate Secretaryship)

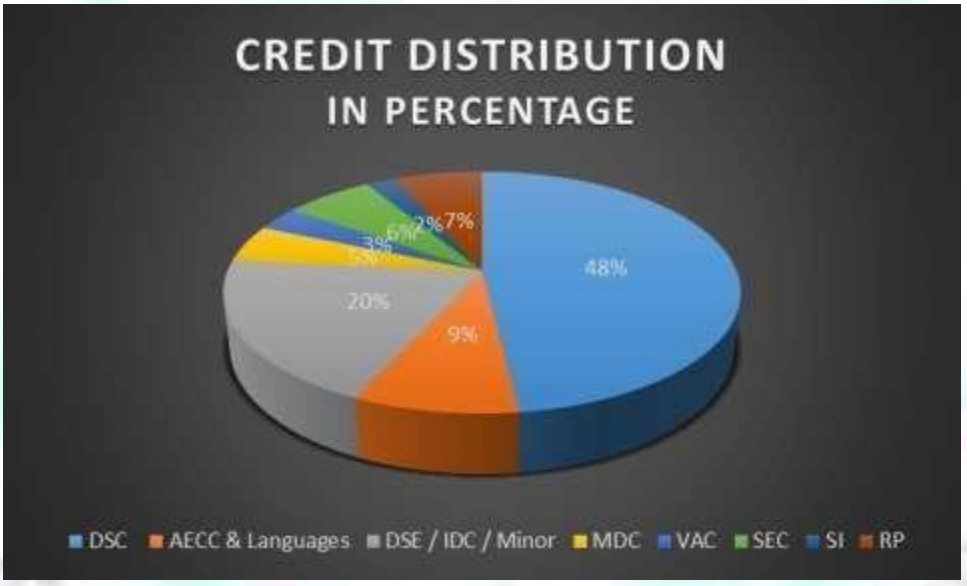
S. No	Name & Designation	Address	Role
1.	Dr. S. Vennilaa Shree	Professor Head Dept. Of Commerce (CS)	Internal Member
2.	Dr. K. Selvasundaram	Associate Professor & B.Com (Corporate Secretaryship), SRM University	Academic Expert (External Member)
3.	Mr. V. Krishna Moorthy	Co-Founder & Managing Director, Hyudyaa Adconser Private Ltd.,	Industrial Expert (External Member)
4.	Dr. A. Meenakshi	Associate Professor, Dept. of Commerce (CS)	Internal Member
5.	Dr.M. Prathapan	Associate Professor, Dept. of Commerce (CS)	Internal Member
6.	Dr.M. Senthil	Assistant Professor, Dept. of Commerce (CS)	Internal Member
7.	Dr.N. Taibanganbi	Assistant Professor, Dept. of Commerce (CS)	Internal Member
8.	Dr. S. Aiswarya	Assistant Professor, Dept. of Commerce (CS)	Internal Member
9.	Dr.P. Sunantha	Assistant Professor, Dept. of Commerce (CS)	Alumni Member (External Member)

CREDIT DISTRIBUTION

B.Com., (Hons) in Commerce (Corporate Secretaryship)
Minimum credits to be earned: 176
B.Com., (Corporate Secretaryship)
Minimum credits to be earned: 132

Component	I Sem	II Sem	III Sem	IV Sem	V Sem	VI Sem	3 Yrs. Total Credits	VII Sem	VIII Sem	4 Yrs Total Credits
DSC	8	7	7	8	12	12	54	12	12	78
AECC & Languages	4	4	4	7	-	-	19	-	-	19
DSE / IDC / Minor	4	4	4	4	4	8	28	4	4	36
MDC	3	3	5	-	-	-	11	-	-	11
VAC	2	1	-	1	2	-	6	-	-	6
SEC	2	2	2	1	3	2	12	-	-	12
SI	-	-	1	-	1	-	2	-	-	2
RP	-	-	-	-	-	-	-	6	6	12
Total Credits	23	21	23	21	22	22	132	22	22	176





ABBREVIATIONS

DSC	Disciplinary Specific Core
AECC	Ability Enhancement Compulsory Courses
DSE	Disciplinary Specific Elective
IDC	Interdisciplinary / Minor Courses
MDC	Multidisciplinary Courses
VAC	Value Added Courses
SEC	Skill Enhancement Courses
SI	Summer Internship
RP	Research Project

CURRICULUM STURCTURE

B.Com., (Corporate Secretaryship) Three Years/
B.Com., (Hons) in (Corporate Secretaryship) Four Years

Total number of Credits: 176

	B.Com(Hons) - Corporate Secretaryship Minimum Credits to be earned :176 B.Com(Hons) - Corporate Secretaryship Minimum Credits to be earned: 132									
	SEMESTER 1									
			Hours/Week					Maximum Marks		
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
LANG	24LTAM11 /24LHIN11/ 24LFRE11	Tamil I / Hindi I/ French I	2	0	0	1	2	40	60	100
ENG / AECC	24LENG11	English I	2	0	0	1	2	40	60	100
DSC 1	24CBCO11	Financial Accounting - I	3	0	2	2	4	40	60	100
DSC 2	24CBCO12	Principles of Management	4	0	0	2	4	40	60	100
MDC 1	24MBCO11	Managerial Economics	3	0	0	2	3	40	60	100
DSE 1/ IDC 1 / Minor 1	24DBCO11	Computing Essentials	4	0	0	2	4	40	60	100
VAC 1	24DVAC12	Communication Skills	2	0	0	2	2	40	60	100
SEC 1	24SSKU11	Soft Skills 1	2	0	0	1	2	40	60	100
SEC 2	24SBCO12	Orientation programme / Industrial Visit	-	-	-	-	-	-	-	-
			22	**0**	**2**	**-**	**23**	**-**	**-**	**-**

CIA - Continuous Internal Assessment **SEE - Semester End Examination**

***L – Lecture, *T- Tutorial, *P- Practical, *O - Outside the class effort / self-study**

SEMESTER 2										
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
LANG 2	24LTAM21/ 24LHIN21/ 24LFRE21	Tamil II / Hindi II / French II	2	0	0	1	2	40	60	100
ENG 2 / AECC	24LENG21	English II	2	0	0	1	2	40	60	100
DSC 3	24CBCO21	Financial Accounting – II	3	0	2	2	4	40	60	100
DSC 4	24CBCO22	Business Law	3	0	0	2	3	40	60	100
MDC 2	24MBCO21	International Economics	3	0	0	2	3	40	60	100
DSE 2 / IDC 2 / Minor 2	24DBCO21	Business Correspondence and Office Management	4	0	0	2	4	40	60	100
VAC II	24VBCO21	Universal Human Values	1	0	0	1	1	40	60	100
SEC 3	24SSKU21	Soft Skills 2	2	0	0	1	2	40	60	100
			20	**0**	**2**	**-**	**21**	**-**	**-**	**-**

SEMESTER 3										
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
LANG 3	24LTAM31/ 24LHIN31/ 24LFRE31	Tamil III / Hindi III / French III	2	0	0	1	2	40	60	100
ENG 3 / AECC	24LENG31	English III	2	0	2	1	2	40	60	100
DSC 5	24CBCO31	Corporate Accounting – I	3	0	1	2	4	40	60	100
DSC 6	24CBCO32	Company Law	4	0	0	2	4	40	60	100
AECC	24ABCO32	Environmental Studies	3	0	0	2	3	40	60	100
MDC 4	24MBCO32	Indian Knowledge System	2	0	0	1	2	40	60	100
DSE 3 / IDC 3 / Minor 3	24DBCO31	Business Ethics	3	0	0	2	3	40	60	100
SEC 4	24SSKU31	Soft Skills 3	2	0	0	1	2	40	60	100
SI 1	24SBCO32	Internship I	0	0	2	1	1	-	100	100
			21	**-**	**5**	**-**	**23**	**-**	**-**	**-**

SEMESTER 4										
	Code	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
LANG 4	24LTAM41/ 24LHIN41/2 4LFRE41	Tamil IV / HindiIV / French IV	2	0	0	1	2	40	60	100
ENG 4 / AECC	24ABCO41	Business Communication	1	0	2	2	2	40	60	100
MDC3	24MBCO31	Business Statistics	3	0	0	2	3	40	60	100
DSC 7	24CBCO41	Corporate Accounting – II	3	0	2	2	4	40	60	100
DSC 8	24CBCO42	Secretarial Practice	4	0	0	2	4	40	60	100
DSE 4 / IDC 4 / Minor 4	24IBCO41	GST Act &Practice	4	0	1	2	4	40	60	100
SEC 5	24SBCO41	Industry Oriented Employability skills	1	0	0	1	1	-	100	100
VAC III	24VNSS41	Yoga Education / NSS / NCC	1	0	0	1	1	-	100	100
SEC 6		In-plant Training/ Industrial Tour / Summer Term	-	-	-	-	-	-	-	-
			19	**0**	**4**	**-**	**21**	**-**	**-**	**-**

SEMESTER 5										
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
DSC 9	24DBCO51	Cost Accounting	3	0	2	2	4	40	60	100
DSC 10	24DBCO52	Income Tax Law & Practice – I	4	0	0	2	4	40	60	100
DSC 11	24DBCO53	Practical Auditing	4	0	0	2	4	40	60	100
DSE 5 / IDC 5 / Minor 5	24IBCO51	Financial Services	4	0	0	2	4	40	60	100
SEC 7	24SBCO51	Entrepreneurial Development	2	0	0	1	2	40	60	100
VAC 4	24VBCO51	Automation Software Solutions	1	0	2	1	2	40	60	100
SI 2	24SBCO52	Internship II	0	0	2	1	1	-	100	100
SEC 8	24SBCO53	Skill Enhancement Training / Student Club Activities/ Institution Innovation Council (IIC) Activities	0	0	2	1	1	-	100	100
			19	**-**	**6**	**-**	**22**	**-**	**-**	**-**

SEMESTER 6										
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
DSC 12	24CBCO61	Management Accounting	4	0	0	2	4	40	60	100
DSC 13	24CBCO62	Income Tax Law & Practice – II	4	0	-	2	4	40	60	100
DSC 14	24CBCO63	Industrial Law & Public Relations	4	0	0	2	4	40	60	100
DSE 6	24DBCO64	Corporate Social Responsibility	4	0	0	2	4	40	60	100
DSE 7 / IDC 6 / Minor 6	24IBCO61	Marketing Management	4	0	0	2	4	40	60	100
SEC 9	24SBCO61	Mini Project	0	0	4	1	2	-	100	100
SEC 10		On Job Training /Apprenticeship / Startup	-	-	-	-	-	-	-	-
			20	**-**	**4**	**-**	**22**	**-**	**-**	**-**

SEMESTER 7										
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
DSC 16	24CBCO71	Advanced Financial Management	3	0	2	2	4	40	60	100
DSC 17	24CBCO72	Digital Banking	4	0	0	2	4	40	60	100
DSC 18	24CBCO73	Customer Relationship Management	4	0	0	2	4	40	60	100
DSE 8 / IDC 7 / Minor 7	24DBCO71	Research Methodology	4	0	0	2	4	40	60	100
RP 1	24RBCO71	Research Project I	0	0	12	2	6	40	60	100
			15	**0**	**14**	**-**	**22**	**-**	**-**	**-**

SEMESTER 8										
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
DSC 19	24CBCO81	Advanced Cost & Management Accounting	3	0	2	2	4	40	60	100
DSC 20	24CBCO82	Management Information System	4	0	0	2	4	40	60	100
DSC 21	24CBCO83	Corporate Finance	4	0	0	2	4	40	60	100
DSE 9/ IDC 9 / Minor 9	24DBCO81	Human Resource Management	4	0	0	2	4	40	60	100
RP 2	24RBCO81	Research Project II	0	0	12	2	6	40	60	100
			15	**-**	**14**	**-**	**22**	**-**	**-**	**-**

DISCIPLINE SPECIFIC CORE COURSES

Category	Code	Course	L	T	P	O	C
DSC 1	24CBCO11	Financial Accounting - I	3	0	2	2	4
DSC 2	24CBCO12	Principles of Management	4	1	0	2	4
DSC 3	24CBCO21	Financial Accounting – II	3	0	2	2	4
DSC 4	24CBCO22	Business Law	3	0	0	2	3
DSC 5	24CBCO31	Corporate Accounting – I	3	0	1	2	4
DSC 6	24CBCO32	Company Law	3	0	0	3	4
DSC 7	24CBCO41	Corporate Accounting – II	3	0	2	2	4
DSC 8	24CBCO42	Secretarial Practice	4	1	0	2	4
DSC 9	24CBCO51	Cost Accounting	4	0	2	2	4
DSC 10	24CBCO52	Income Tax Law & Practice – I	4	0	0	2	4
DSC 11	24CBCO53	Practical Auditing	4	0	0	2	4
DSC 12	24CBCO61	Management Accounting	4	0	1	2	4
DSC 13	24CBCO62	Income Tax Law & Practice – II	4	0	0	2	4
DSC 14	24CBCO63	Industrial Law & Public Relations	4	0	0	2	4
DSC 15	24CBCO71	Advanced Financial Management	4	0	2	2	4
DSC 16	24CBCO72	Digital Banking	4	0	0	2	4
DSC 17	24CBCO73	Customer Relationship Management	4	0	0	2	4
DSC 18	24CBCO81	Advanced Cost & Management Accounting	4	0	2	2	4
DSC 19	24CBCO82	Management Information System	4	0	0	2	4
DSC 20	24CBCO83	Corporate Finance	4	0	0	2	4

DISCIPLINE SPECIFIC ELECTIVE COURSES

Category	Code	Course	L	T	P	O	C
DSE 1	24DBCO11	Computing Essentials	4	0	0	2	4
DSE 2	24DBCO21	Business Correspondence and Office Management	4	0	0	2	4
DSE 3	24DBCO31	Business Ethics	4	0	0	2	4
DSE 4	24DBCO41	GST Act & Practice	4	0	1	2	4
DSE 5	24DBCO51	Financial Services	4	0	0	2	4
DSE 6	24DBCO64	Corporate Social Responsibility	4	0	0	2	4
DSE 7	24DBCO61	Marketing Management	4	0	0	2	4
DSE 8	24DBCO71	Research Methodology	4	0	0	2	4
DSE 9	24DBCO81	Human Resource Management	4	0	0	2	4
DSE 10	24DBC082	Cyber Security	3	0	0	2	3

AECC & LANGUAGES

Category	Code	Course	L	T	P	O	C
LANG 1	24LTAM11/ 24LHIN11/ 24LFRE11	Tamil I / Hindi I/ French I	2	0	0	1	2
ENG 1	24LENG11	English I	2	0	0	1	2
LANG 2	24LTAM21/ 24LHIN21/ 24LFRE21	Tamil II / Hindi II / French II	2	0	0	2	2
ENG 2	24LENG21	English II	2	0	0	2	2
LANG 3	24LTAM31/ 24LHIN31/ 24LFRE31	Tamil III / Hindi III / French III	2	0	0	2	2
ENG 3	24LENG31	English III	2	0	0	2	2

MULTIDISCIPLINARY COURSES

Category	Code	Course	L	T	P	O	C
MDC 1	24MBCO11	Managerial Economics	3	0	0	2	3
MDC 2	24MBCO21	International Economics	3	0	0	2	3
MDC 3	24MBCO32	Indian Knowledge System	2	0	0	1	2

VALUE ADDED COURSES

Category	Code	Course	L	T	P	O	C
VAC 1	24VBCO11	Communication Skills	2	0	0	2	2
VAC 2	24VBCO21	Universal Human Values	2	0	0	1	2
VAC 3	24VBCO41	Yoga Education / NSS / NCC	1	0	0	1	1

SKILL ENHANCEMENT COURSES

Category	Code	Course	L	T	P	O	C
SEC 1	24SSKU11	Soft Skills I	2	0	0	1	2
SEC 2		Orientation Programme / Industrial Visit	-	-	-	-	-
SEC 3	24SSKU21	Soft Skills II	2	0	0	1	2
SEC 4	24SSKU31	Soft Skills III	2	0	0	2	2
SEC 5	24SBCO41	Industry Oriented Employability skills	1	0	0	1	1
SEC 6		In-plant Training/ Industrial Tour/ Summer Term	-	-	-	-	-
SEC 7	24SBCO51	Entrepreneurial Development	2	0	0	1	2
SEC 8		Skill Enhancement Training / Student Club Activities/ Institution Innovation Council Activities	-	-	-	-	-
SEC 9	24SBCO61	Mini Project	0	0	4	1	2
SEC 10		On Job Training / Apprenticeship / Startup	-	-	-	-	-

SUMMER INTERNSHIP

Category	Code	Course	L	T	P	O	C
SI 1		Internship I	0	0	2	1	1
SI 2		Internship II	0	0	2	1	1

RESEARCH PROJECT

Category	Code	Course	L	T	P	O	C
RP 1	24RBCO71	Research Project I	0	0	12	2	6
RP 2	24RBCO81	Research Project II	0	0	12	2	6

SEMESTER I

பாடக் குறியீட்டு ஸ்ண : 24LTAM11

L	T	P	O	C
2	0	0	1	2

பாடக் குறியீட்டு எண்: 24LTAM11

பருவம்-1, தமிழ்மமாழிப்பாடம்-1, பகுதி-1, தகுதிப்புள்ளி: 2, வாரப் பாட நேரம்: 2. தாள்-1

மமாழிவரலாறு – சங்க இலக்கியம் – அற இலக்கியம் – மமாழித்திறன்

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய ோட்டத்தத நமம்படுத்துதல், தற்கால தமிழ் இலக்கிய வதகதமகளான மரபுக்கவிதத, புதுக்கவிதத, உதரேதட ஆகியவற்தற அறிமுகப்படுத்துதல், தமிழர்தம் வாழ்வியல் மேறிகதளயும் பண்பாட்டுச் மசழுதமகதளயும் இன்தறய ததலமுதறயினர் அறியச் மசய்தல், மாணவர்களுக்குத் தமிதழத் தவறின்றி எழுதுவதற்குத் நததவயான பயிற்சி அளித்து அவர்களின் மமாழித்திறதன நமம்படுத்துதல், மசய்யுளின் ேலத்ததப் பாராட்டும் முதறதமதய அறியச் மசய்து அதன்வழி சிந்ததன வளத்ததப் மபருகச் மசய்தல் என்பனவும் நமற்கண்டவழி மாணவர்கதள ஆளுதம மிக்கவர்களாக உருவாக்கி, நபாட்டித்நதர்வுகளுக்குத் தயார் மசய்து அவர்களுக்கு நவதலவாய்ப்தப உருவாக்குவதும் இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு- **1:** தமிழ் மமொழி வரலொறு **8**மணி நேரம்

மமொழிக்குடும்பம் - இந்திய மமொழிக்குடும்பங்கள் - இந்திய ஆட்சி மமொழிகள் - திரொவிட மமொழிக்குடும்பங்கள் - திரொவிட மமொழிகளின் வகைகள் –திரொவிட மமொழிகளின் சிறப்புகள் - திரொவிட மமொழிகளின் வழங்கிடங்கள் - திரொவிட மமொழிகளுள் தமிழின் இடம் - தமிழ்மமொழியின் சிறப்புகள் - தமிழ் பிறமமொழித் மதொடர்புகள்.

அலகு -2 8 மணி நேரம்

புறொனூறு- பொடல் எண்: , 182, 183, – இரண்டு பொடல்கள்.

குறுந்மதொகை- பொடல் எண்: 2, 167, - இரண்டு பொடல்கள்

பெரிபொடல் - முருகன். கவகய - இரண்டு பொடல்கள்

அலகு - 3 அற இலக்கியங்கள் 8 மணி நேரம்

திருக்குறள்- வொன்சிறப்பு (அறம்), மபருகம (மபாருள்), பெரிவொற்றொகம (இன்பம்),. மூன்று அதிகாரங்கள் முழுதமயும்

1. ோலடியார் - இரண்டு பாடல்கள். (2, 3)
2. மூதுதர - இரண்டு பாடல்கள். (2, $_2 8_1$)

அலகு 4 மமொழி 07 மணி நேரம்

பிகழ ேீக்கி எழுதுதல் - ஒற்றுப்பிகழ ேீக்கி எழுதுதல் - மதொடர்பிகழ ேீக்கி எழுதுதல்

- ஒற்று மிகும் இடங்கள் - ஒற்று மிகொ இடங்கள் - பிற மமொழிச் மசொற்ககள ேீக்கி எழுதுதல் – பயிற்சிகள்.

மமாத்தம்: 30 மணி நேரம்

பார்தவ நூல்கள்

1. **தமிழர் ோகரிகமும் பண்பாடும்,** டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திதணப் பதிப்பகம், 2001.
2. **தவறின்றித் தமிழ் எழுதுநவாம்**, மா. ேன்னன், ஏகம் பதிப்பகம், 1999.
3. **தவறின்றித் தமிழ் எழுத** - மருதூர் அரங்கராசன், ஐந்திதணப் பதிப்பகம், 2003.
4. **தமிழ் இலக்கிய வரலாறு**, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காமதமி, 2002.
5. **புதிய தமிழ் இலக்கிய வரலாறு**, ேீல. பத்மோபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாமடமி, 2007.
6. **மசம்மமாழி தமிழின் சிறப்பியல்புகள்** - முதனவர் மதறமதல இலக்குவனார்; https://www.youtube.com/watch?v=HHZnmJb4jSY
7. **பாடநூல் நதடலுக்கான இதணயம் -** https://archive.org/

24LHIN11 **HINDI I**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

- To enable the students to develop communication Skills
- To train students in official language
- To enrich their knowledge in Hindi Literature
- To teach them human values & create awareness towards importance of tourism
- To share the knowledge of their native place
- To teach them to use Azhagi, Azhagi+ fonts

(Prose, Letter Writing & Functional Words**)**

UNIT 1: 'Smruti' (Kahani) by Pandit Sriram Sharma. **6**

UNIT 2: 'Athiti tum kab jaaoge' (Vyangy) by Harishankar Parsayi. **6**

UNIT 3: 'Atatho Ghumakkad Jigyasa' (Yatra Vruthanth) by Rahul Sanskrityayan. **6**

UNIT 4: Functional Hindi-Phrases use in Letter Writing. Skill development **6**

- Bhav Ek Bhasha Anek.

UNIT 5: Letter Writing- Intro. & Types & 3 Personal Letters. **6**

Introduction to Azhagi, Azhagi + fonts.

Total : 30 Hours

COURSE OUTCOMES

At the end of this course Students will be able to

CO1: Gain knowledge about the olden system of communication, the olden living style existed in the villages, human values, giving due respect to other living beings, thriller style of storytelling.

CO2: Understand to maintain their limits among their familiar circle and social responsibility.

CO3: Understand importance of exposure to various culture, human values and develop good character.

CO4: Know the Functional words in Hindi, various culture and languages of India.

CO5: Gain knowledge in drafting personal letters, equip themselves to Hindi typing thereby creating self-employment.

TEXT BOOKS / REFERENCE BOOKS / WEB SOURCES

1. Pandit Sriram Sharma ka kahani: https://www.evidyarthi.in
2. Harishankar parasayi ka Vyangy: http://gadyakosh.org
3. Rahul Sanskrityayan ka yatravruttant: https://www.hindwi.org
4. Prayojanmoolak Hindi:https://hi.mwikipedia.org
5. https://www.azhagi.com/hnd/helphtml/Introduction.html

24LFRE11 **FRENCH I**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

The lessons are being chosen:

- to greet, to express excuse and to introduce oneself
- to introduce another person
- to express his/her ideas, opinions and weekend projects
- to request someone to do something, polite manners
- to accept, refuse, enquire and indicate the time and date
- to express himself / herself in positive and negative manner

UNIT 1:Salut **4**

les nombres, Les jours de la semaine et du mois, La nationalité

UNIT 2:Enchanté **6**

Les verbes Etre, Avoir, Aller, Regular ER verbes, Present tense.

UNIT 3:J'Adore **4**

La negation, l'adjectif possessif, le futur proche

UNIT 4:Tu veux bien **7**

Les articles de finis/indéfinis, Les pronoms après une préposition (avec lui, chez moi), Le passé composé

UNIT 5: On se voit quand **5**

Les pronoms compléments directs me, te, nous, vous, L'interrogation avec est-ce que, L'heure et la date.

UNIT 6:Bonne idée **4**

Les articles partitifs, Le masculin et le féminin des adjectifs, Les pronoms compléments directs le, la, les, La négation : ne… pas de.

Total - 30 hours

COURSE OUTCOMES

At the end of this course Students will be able to

CO1: The students would be able to greet, to excuse and to introduce himself

CO2: The students would be able to introduce someone

CO3: The students would be able to express his ideas, opinions and weekend projects

CO4: The students would be able to ask someone to do something, polite manner CO5:The students would be able to accept, refuse enquire and indicate the time and date

CO6: The students would be able to express himself in positive and negative manner

TEXT / REFERENCE BOOK:

1. Prescribed book: LATITUDES 1 (A1/A2) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau

2. Reference book: SAISON A1 - MÉTHODE DE FRANÇAIS - Marie-Noëlle Cocton, Élodie Heu, Catherine Houssa, Émilie Kasazian

24LENG11 ENGLISH - I

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

CO1: To enable students to develop their communication skills effectively.
CO2: To make students familiar with usage skills in the EnglishLanguage.
CO3: To enrich their vocabulary in English.
CO4: To develop communicative competence.

Unit I- Prose

- Dangers of drug abuse - Hardin B.Jones
- Tight corners - E.V.Lucas

Unit II -Poetry **06**

- Ecology - A.K.Ramanujan
- The owl and the chimpanzee - Jo Camacho

Unit III - Short story **06**

- The Dear Departed - Stanley Houghton
- The Fool's Paradise- Isaac Bashevis Singer

Unit IV -Grammar **06**

- Parts of speech, Articles

Unit V -Grammar **06**

- One-word substitution, prefix, suffix, synonym, antonym.

Total 30 hours

COURSE OUTCOMES:
At the end of this course, the students would have learnt to

COC1	Understand the characteristic features of the language used in the text.
COC2	strengthen their knowledge of basic grammar
COC3	Improve narrative skills after studying diverse prose and play.
COC4	Understand to classify parts of speech and articles.
COC5	Develop critical writing skills in the textual content of the syllabus.

References:

- English for Communication Enrichment: by Jeya Santhi June 2015.
- Dr. M. Narayana Rao and Dr. B. G.Barki–Anu's Current English forCommunication (AnuChitra). June 2012.
- Dr. Ananthan, R. Effective Communication. Ed. Chennai: Anu Chithra Pub.2010.

24CBCO11 **FINANCIAL ACCOUNTING- I**

L	T	P	O	C
3	0	2	2	4

COURSE OBJECTIVES: To give an insight into the basics of Accounting Concepts and Principles to Prepare to Students to have the foot hold in Accounts.

UNIT I INTRODUCTION TO ACCOUNTING 12

Meaning and definition of accounting- functions of accounting – accounting concepts and conventions - Journal, Ledger, subsidiary books including cash book – trial balance.

UNIT II PREPARATION OF FINAL ACCOUNTS 12

Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, and income received in advance, depreciation, additional bad debts, provision for doubtful debts, provision for discount on debtors, interest on capital, interest on drawing, discount on creditors and creation of various reserves.

UNIT III ACCOUNTING STANDARDS 12

Accounting standards relating to Valuation of Inventories (AS 2), Cash flow statement (AS 3), Depreciation accounting (AS 6), Fixed Assets (AS - 10), Amalgamations (AS - 14), Earnings per share (AS 20), Interim Financial Reporting (AS 25), Intangible Assets(AS 26).

UNIT IV BANK RECONCILIATION STATEMENT AND ACCOUNTS 12

Bank reconciliation statement – Importance of Bank Reconciliation Statement – Scope of Bank Reconciliation Statement.

UNIT V CALCULATION OF DEPRECIATION UNDER DIFFERENT METHODS 12

Depreciation accounts – definition and causes of depreciation – need for depreciation – methods of calculating the amount of depreciation – straight line method – diminishing balance method.

Total: 60 Hrs

COURSE OUTCOMES

At the end of this course students will be able to,

CO1	Interpret knowledge of Financial Accounting to practical situations
CO2	Apply accounting principles for determining Profit/ Loss
CO3	Familiar with Accounting Standards.
CO4	Apply accounting practices for Reconciliation.
CO5	Solve problems relating to depreciation of assets.

Text books:

1. T.S.Reddy & A.Murthy, "Financial Accounting", Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, " Financial Accounting", Tata MC Graw Hill Ltd, 2003.

Reference books:

1. Assish K. Bhattacharyya, "Financial Accounting", Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, "Financial Accounting", S.Chand & Company Ltd., 2002, Reprint – 2008.

WebLinks

- **https://www.youtube.com/watch?v=ni1u_AvTX0E**
- **https://www.youtube.com/watch?v=wXxIZDt2W8E**
- **http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf**

24CBCO12 **PRINCIPLES OF MANAGEMENT**

L	T	P	O	C
4	1	0	2	4

COURSE OBJECTIVES:

1. To help the students gain understanding of the functions and responsibilities of managers.

2. To provide them tools and techniques to be used in the performance of the managerial job.

3. To enable them to analyze and understand the environment of the organization.

4. To help the students to develop cognizance of the importance of management principles.

UNIT I IMPORTANCE AND EVOLUTION OF MANAGEMENT THOUGHT 12

Management – Meaning – Definition – Importance – Nature and Scope – Process – Functions of Management – Role of Manager – Levels of Management – Development of Scientific Management – Contribution of Henry Fayol and F.W. Taylor.

UNIT II PLANNING AND DECISION MAKING 12

Planning – Nature - Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedure, methods of Decision Making – Process of decision making – Types of Decision.

UNIT III Organizing 12

Organizing Process – Meaning and Definition, Characteristics, Process, Need and Importance, Principles, Span of Management. Organizational Structure – Line Organization, Line and Staff, Functional, Project, Matrix and Virtual. Informal Organization – Meaning, Characteristics, Importance, Limitations, Difference between Formal and Informal Organization.

UNIT IV AUTHORITY AND RESPONSIBILITY AND RECRUITMENT PROCESS AND TRAINING

Authority – Delegation – Decentralization – Responsibility – Recruitment - Sources – Selection – Stages In Selection – Training - Benefits of Training – Methods of Training.

UNIT V CO - ORDINATION AND CONTROL

Co-ordination – Need - Principles of Co-ordination – types of Co-ordination – Controlling – Importance – Steps in Controlling.

Total: 60 Hrs

COURSE OUTCOMES

At the end of this course students will be able to,

CO1	Make use of Management techniques, theories and Policies
CO2	Construct a Plan successfully in every walk of life
CO3	Organize structure and its types
CO4	Authority and Responsibility and stages in selection and training benefits
CO5	Summarise co-ordination and control

Text books:

1. P.C. Tirpathi And P.N. Reddy, "Principles Of Management", Tata Mcgrawhil New Delhi, 1991.
2. J.Jayashankar, "Business Management", 1st Edition Margham Publication, Chennai, 2004.

Reference Books:

1. N.Premavathi, "Principles of Management", 2nd Edition Sri Vishnu Publication, Chennai, 2003.
2. Weirich And Koontz, "Management – A Global Perspective", 10th Edition, 1993.

WebLinks

- **https://www.slideshare.net/anujbhatia09/business-management-70063793**
- **https://www.youtube.com/watch?v=mP2TgtIXUN8**

24MBCO11 MANAGERIAL ECONOMICS

L	T	P	O	C
3	0	0	2	3

UNIT I: INTRODUCTION TO MANAGERIAL ECONOMICS 12

Definition –Nature and scope – Fundamental concepts of Managerial Economics - Relationship with other subjects - Decision Making Process.

UNIT II: DEMAND AND SUPPLY ANALYSIS 12

Demand – Law of Demand – features – exceptions - Elasticity of demand – Types of elasticity of demand – Price, Income Cross and Advertisement - Law of supply – Demand forecasting – Prerequisites – Classification of demand forecasting – Methods of demand forecasting.

UNIT III: COST AND PROFIT ANALYSIS 12

Cost classification –Different cost classification – Cost output relationship in short run and long run –Break even Analysis.

UNIT IV: PRODUCTION ANALYSIS 12

Production function- Law of variable proportion- Law of returns of scale – Law of diminishing returns –Economic of scale

UNIT V:MARKET STRUCTURE AND PRICING 12

Price and output determination under perfect competition – Monopoly competition – Monopolistic competition – Oligopoly Competition - Pricing – Objectives and methods.

COURSE OUTCOMES

Upon completion of the course, students will be able

CO1	To familiarize the students with fundamental of managerial economics
CO2	To understand the concepts of demand, cost, production and markets
CO3	To analyse the cost function and production function
CO4	To examine the profit position of the firm through Break even analysis
CO5	To critically evaluate the business practices existing in the market

TEXT BOOKS:

1. Paul A. Samuelson and William D. Nordhaus, Economics, 19th edition, Tata McGrawHill,2006.
2. William Boyes and Michael Melvin, Textbook of economics, Biztantra, 2nd Edition, 2007.
3. S.Chandrachud " Chud's Series of Managerial Economics" WISE lab Publications, third edition, 2022
4. P. L. Mehta "Managerial Economics – Analysis, Problems and Cases", Sultan Chand & Sons. New Delhi. 12th Edition 2006.

REFERENCE BOOKS:

1. N. Gregory Mankiw, Principles ofEconomics, 6thedition, Thomson learning, NewDelhi, 2011
2. Richard Lipsey and Alee Charystal, Economics, 12th edition, Oxford University Press, NewDelhi, 2011.

24DBCO11 COMPUTING ESSENTIALS

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES:

- This course deals with the application of computers and telecommunications equipment to store, retrieve, transmit and manipulate data often in the context of a business or other enterprises.
- To enable the students to have thorough knowledge of computer hardware, software, its components and operating system.
- To provide basic conceptual knowledge about the computer system and information technology objectives: after the successful completion of the course the students should have thorough knowledge about concepts and principles of information technology.

UNIT-I HARDWARE AND SOFTWARE: 12

Computer systems, importance of computers in Business, Data and Information, Data Processing, Data Storage and Data Retrieval Capabilities, Computer Applications in various areas of Business, Computer related jobs in Business.

UNIT- II WORD PROCESSING 12

Introduction, printing a file, Document Creation and editing, saving, text formatting

UNIT-III MICROSOFT EXCEL AND USING SPREADSHEET 12

Introduction, Rows, Columns and Cells, Basics excel formulas and functions, using spreadsheets

UNIT-IV APPLICATIONS 12

Text manipulations, usage of bullets and numbering, header and footer, usage of spell check, find and replace using MS- Word- cell editing, data sorting, worksheet preparation using MS-Excel –slide transitions and animations, organization chart using MS PowerPoint.

UNIT-V INTERNET & COMMUNICATION & COLLABORATIONS 12

Basics of computer networks, internet, search engines, URLs, How to use web browser, basics of E-mail, How to use E-mail, instant messaging.

60 hrs

COURSE OUTCOMES

At the end of this course students will be able to,

CO1	Understand the fundamental components of computer systems and their significance in business operations.
CO2	Gain proficiency in creating, editing, and formatting documents using word processing software.
CO3	Master the use of basic Excel formulas and functions for effective data manipulation and analysis.
CO4	Develop the ability to create and edit documents, spreadsheets, and presentations using MS Word, Excel, and PowerPoint.
CO5	Understand and effectively use internet resources, email, and instant messaging for communication and collaboration.

Text Books:

1. **Computing Essentials 2023 29th Edition by Timothy J. O'Leary (Author), Linda I. O'Leary (Author), Daniel O'Leary (Author)**
2. **Computing Essentials 2025: Evergreen Release**

REFERENCE BOOKS:

1. Augarten, S. Bit by Bit: An Illustrated History of Computers. London: Unwin Paperbacks, 1985.
2. Blaauw, G., & Brooks, F. Computer Architecture: Concepts and Evolution. Reading, MA: Addison-Wesley, 1997.
3. Ceruzzi, P. E. A History of Modern Computing. Cambridge, MA: MIT Press, 1998.
4. Chopsky, J., & Leonsis, T. Blue Magic: The People, Power and Politics Behind the IBM Personal Computer. New York: Facts on File Publications, 1988.
5. Cortada, J. W. Historical Dictionary of Data Processing, Volume 1: Biographies; Volume 2: Organization; Volume 3: Technology. Westport, CT: Greenwood Press, 1987.

24VBCO11 - COMMUNICATION SKILLS

L	T	P	O	C
2	0	0	2	2

COURSE OBJECTIVES:

CO1: To develop effective verbal and non-verbal communication techniques for Various contexts.
CO2: To enhance listening skills for better comprehension and engagement in Conversations.
CO3: To improve written communication abilities, focusing on clarity, coherence, and style.
CO4: To build confidence in public speaking through practice and constructive feedback.
CO5: To cultivate interpersonal skills for successful collaboration and professional interactions.

Unit I –Personality Development 6

- First Impression-Grooming- Team Building
- Time Management-Body Language

Unit II - Practical English 6

- Importance of the language - Word Usage and Jargon
- Tenses and the effectiveness - Basics of grammar (Noun/Verb/Adverb/Conjunction)

Unit III - Effective Communication 6

- LSRW (Listening, Speaking, Reading & Writing)
- Pronunciation - Vocabulary Building
- Intonations & its importance

Unit IV - Workplace Communication 6

- Basics of telephone etiquette
- E-Mail writing
- Presentation Skills
- Interpersonal Skills
- Business English

Unit V - Quantitative Ability 6

- Verbal Ability - Verbal Analogy
- Debating Skills - Public Speaking

Total 30 Hours

COURSE OUTCOMES:

At the end of this course, the students would have learnt to

COC1	enhance participants' business communication skills
COC2	enhance LSRW Skills (LSRW – Listening, Speaking, Reading & Writing)
COC3	express opinions at free will in social/ personal gathering
COC4	impact leadership qualities among participants
COC5	engage in conversation with others to exchange ideas

References:

- Basic communication skills for Technology, Andreja. J. Ruther Ford, 2nd Edition,Pearson Education, 2011
- Personality development and soft skills, Barun K Mitra, 1 stEdition, Oxford Press,2011
- Elizabeth Harren, 7 April 2022, last updated: 16 November, 2023
- Kerry Patterson, Joseph Grenny, Ron McMillan, Al Switzler (McGraw-Hill)
- Ethan Beute and Stephen Pacinelli (Greenleaf)
- Soft skills and professional communication, Francis Peters SJ, 1stEdition, McGraw Hill Education, 2011

24SSKU11 **SOFT SKILLS -I**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

CO1: To learn and apply basic etiquette for personal and professional interactions.

CO2: To develop effective stress management techniques for maintaining mental and emotional well-being.

CO3: To enhance self-awareness for personal growth and informed decision-making.

CO4: To gain an overview of essential 21st-century skills necessary for success in a rapidly changing world.

CO5: To foster creativity and critical thinking skills for innovative problem-solving and adaptability.

Credit Hours

Unit I Introduction to Soft skills 6

- Soft Skills vs Hard Skills
- 15 important Soft Skills
- Communication Skills, Time Management, Leadership Skills

Unit II - Overview of 21st Century Skills. 6

- Lateral Thinking – Left Brain/Right Brain Functionality
- Problem solving skills

Unit III - Self Awareness 6

- Human Values
- Mindfulness
- SWOT Analysis
- PDCA Approach

Unit IV - Creativity/Critical Thinking 6

- Six Thinking Traits
- Creative writing exercises
- Open mindedness

Unit V - Personal Hygiene and Stress Management 6

- Basic Etiquettes
- Health and Personal Grooming
- Stress-meaning and nature, Eustress, Distress
- Stress management strategies

Total Hours 30

COURSE OUTCOMES:

At the end of this course, the students would have learnt to

COC1	Demonstrate basic etiquette in various personal and professional settings.
COC2	Effectively manage stress using learned techniques.
COC3	Show increased self-awareness and make informed decisions.
COC4	Understand and articulate key 21st-century skills.
COC5	Apply creativity and critical thinking to solve problems innovatively.

References:

- Alex, Dr. K. (2014). Soft Skills (1st edition) S Chand & Company
- Taylor. Grant English Conversation Practice. Tata McGraw Hill Education Pvt. Ltd 2005
- Tiko, Champa& Jaya Sasikumar. Writing with a purpose. OUP New Delhi 1979
- Nelson-Jones, R. (1992). Life skills, a handbook, Trowbridge, Wilts: Detesios Ltd.
- Tuhovsky, Ian (2019). Communication Skills Training (2nd edition) Rupa Publication India.

SEMESTER II

L	T	P	O	C
2	0	0	1	2

பாடக் குறியீட்டு எண்: 24LTAM21

பருவம்-2, தமிழ்மமாழிப்பாடம்-2, பகுதி-1, தகுதிப்புள்ளி: 2, வாரப் பாட நேரம்: 2. தாள்-2

காப்பியம், பக்தி இலக்கியம், கதலகள், ேொகொரிகம்-பண்பொடு

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய ேோட்டத்தத நமம்படுத்துதல், அற இலக்கியங்கள்,

சிற்றிலக்கியம், சிறுகதத ஆகியவற்தற அறிமுகப்படுத்துதல், தற்காலப் நபச்சுத் தமிழ் எழுத்துத்தமிழ் ஆகியவற்றின் வளர்ேிதலகதள மாணவர்கதள அறியச் மசய்தல், அதன்வழி சிந்ததன வளத்ததப் மபருகச் மசய்தல் என்பனவும் நமற்கண்டவழி மாணவர்கதள ஆளுதம மிக்கவர்களாக உருவாக்கி, நபாட்டித்நதர்வுகளுக்குத் தயார் மசய்து அவர்களின் மமாழித்

திறதன நமம்படுத்த அவர்களுக்குக் கடிதம் எழுதும் கதலதயக் கற்றுக்மகாடுத்தல், அணி

இலக்கணத்தத அறியச் மசய்தல் என்பன இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு 1 கொப்பியங்கள் 8மணி நேரம்

சிலப்பதிகொரம்- கனொத்திறம் உகரத்தக் கொகத முழுவதும்.

மணிநமகேல- மலர்வனம் புக்க காதத முழுவதும்.

கம்பரொமொயணம் - குகப் படலம் (நதர்ந்மதடுக்கப்பட்ட ஒன்பது பொடல்கள்)

அலகு 1: பக்தி இலக்கியம் 8 மணி நேரம்

1. மாணிக்கவாசகர் - திருவாசகம் – மூன்று பாடல்கள்
   - ✓ புல்லாகி பூடாகி (சிவபுராணம்)
   - ✓ எல்லாப் பிறப்பும் (சிவபுராணம்)
   - ✓ உற்றாதர யான் நவண்நடன் (திருப்புலம்பல்)
2. ஆண்டாள் - திருப்பாதவ – மூன்று பாடல்கள் (1, 3, 4)
   - ✓ மார்கழித் திங்கள் ... (பாசுரம் 1)
   - ✓ ஓங்கி உலகளந்த... (பாசுரம் 3)
   - ✓ ஆழிமதழக் கண்ணா... (பாசுரம் 4)
3. வீரமாமுனிவர் - நதம்பாவணி – வளன் மசனித்தப் படலம்
4. சீறாப்புராணம்- மானுக்கு பிதண ேின்ற படலம்

அலகு 3 ககலகள் 07 மணி நேரம்

சிற்பம் - ஓவியம் - இகச - கூத்து - ஒப்பகன - ஆகட அணிகலன்கள்.

அலகு 4 ேொகெரிகம், பண்பொடு 7மணி நேரம்

மசொற்மபொருள் விளக்கம் - பண்கடத் தமிழர் வொழ்வியல் - அகம் - களவு - கற்பு - குடும்பம் - விருந்நதொம்பல் - உறவு முகறகள் - சடங்குகள் - ேம்பிக்ககள் - மபொழுதுநபொக்கு - புறம் - நபொர் முகறகள் - ேடுகல் வழிபொடு - மகொகடப்பண்பு.

மமாத்தம்: 30 மணி நேரம்

பார்தவ நூல்கள்

1. **தமிழர் ேோகரிகமும் பண்பாடும்,** டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திதணப் பதிப்பகம், 2001.
2. **தவறின்றித் தமிழ் எழுதுநவாம்**, மா. ேன்னன், ஏகம் பதிப்பகம், 1999.
3. **தவறின்றித் தமிழ் எழுத** - மருதூர் அரங்கராசன், ஐந்திதணப் பதிப்பகம், 2003.
4. **தமிழ் இலக்கிய வரலாறு**, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காமதமி, 2002.
5. **புதிய தமிழ் இலக்கிய வரலாறு**, ேீல. பத்மோபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாமடமி, 2007.
6. **மசம்மமாழி தமிழின் சிறப்பியல்புகள்** - முதனவர் மதறமதல இலக்குவனார்; https://www.youtube.com/watch?v=HHZnmJb4jSY
7. **பாடநூல் நதடலுக்கான இதணயம் -** https://archive.org/

24LHIN21 **HINDI II**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES

- To train students in translation.
- To develop reading & writing skills.
- To create interest towards reading different types of literature.
- To understand the value of Senior citizen.
- To understand the importance of hard work.
- To understand the patriotism and women empowerment.
- To introduce the usage of Inscript keyboard.

Sem II (Prose, Official Letter Writing & Functional Hindi)

UNIT 1: 'Boodee kaki" (Kahani) by Munshi Premchand **6**

UNIT 2: 'Puraskar' (Kahani) by Prasad **6**

UNIT 3: 'Main Narak Se Bhol Raha Hun' (Vyangy) by Harishankar Parsayi, 6 hours

UNIT 4: Functional Hindi- Technical & Designation & Department **6**

Names-50., Bhav Ek Bhasha Anek

UNIT 5: Functional Hindi-Letter Writing- 3 Official Letters. **6**

Inscript Keyboard knowledge

Total: 30 hours

COURSE OUTCOMES

At the end of this course Students will be able to

CO1: Know the value of senior citizen, their love and affection towards the family members

CO2: Know the importance of patriotism and women empowerment in society

CO3: Know the value of hard work in human life

CO4: Gain fair knowledge of Functional Hindi and fluency in speaking Hindi

CO5: Equip themselves in writing official letters in Hindi importance of translation of technical words and equip knowledge in using an inscript keyboard thereby improving their employability

Text/Reference book/Weblink:

1. Munshi Premchand, Manasarovar, 2007, http://gadyakosh.org Jaishankar Prasad/ http://gadyakosh.org

2. Harishankar Parsai/ https://hindikahani.hindi-kavita.com Prayojanmoolak Hindi:https://hi.mwikipedia.org https://rajbhasha.gov.in/en/introduction

24LFRE21 **FRENCH-II**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

The lessons are being chosen:

- to express his / her where abouts and to ask seek direction
- to express obligation and restriction
- to describe a place
- to narrate and to question
- to describe someone
- to express his desire and to speak about the futur

UNIT 1: **5**

C'est où

L'impératif, Les articles contractés au, à la…, Le passé composé et l'accord du participe passé avec être.

UNIT 2: **5**

N'oubliez pas

Le pronom relatif Qui, que, où, Les pronoms compléments indirects (me, te, lui, leur…)

UNIT 3: **4**

Belle vue sur la mer --

Les adjectifs démonstratifs, Y- pronom complément.

UNIT 4: **4**

Quel beau voyage!

Les verbes pronominaux, En- pronom complément.

UNIT 5: **5**

Oh ! joli

L'imparfait, L'imparfait ou le passé composé.

UNIT 6: **7**

Et après ?

Le futur simple, Le subjonctif présent.

Total - 30 hours

COURSE OUTCOMES:

At the end of this course Students will be able to

CO1: The students would be able to express his/her where about and to ask direction

CO2: The students would be able to express obligation and restriction

CO3: The students would be able to describe a place CO4:The students would be able to narrate and to question

CO5: The students would be able to describe someone

CO6: The students would be able to express his desire and to speak about the future

TEXT / REFERENCE BOOK:

Prescribed book: LATITUDES 1 (A1/A2) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau

REFERENCE BOOK:

SAISON A1 - MÉTHODE DE FRANÇAIS - Marie-Noëlle Cocton, Élodie Heu, Catherine Houssa, Émilie Kasazian

L	T	P	O	C
2	0	0	1	2

24LENG21 **ENGLISH – II**

COURSE OBJECTIVES:

CO1: To read and understand different types of prose, poetry, and fiction.
CO2: To think critically about texts and express ideas clearly.
CO3: To recognize and discuss key themes and styles in literary works.
CO4: To learn and use grammar rules correctly in writing and speaking.
CO5: To write more effectively by applying grammar and literary techniques.

	Credit Hours
Unit I -Prose	**12**
● If you are wrong, admit it- Dale Garnegie ● Words of Wisdom- Chetan Bhaghat	
Unit II - Poetry	**12**
● La Belle Dame Sans Merci - John Keats ● Ozymandias- P.B.Shelley	
Unit III - Fiction	**12**
● The School for Empathy - E.V. Lucas ● The Lamb to the Slaughter-Roald Dahl	
Unit IV - Grammar	**12**
● Types of sentences, Concord	
Unit V - Grammar	**12**
● Tenses, Voices	
Total hours	**60**

COURSE OUTCOMES:

At the end of this course, the students would have learnt to

COC1	identify poetic expressions in the course of daily speech
COC2	Students will develop skills that enable them to communicate effectively in writing.
COC3	Students will develop skills that enable them to communicate effectively in writing.
COC4	Discriminate against different sensibilities in approaching life.
COC5	Strengthen the ability to solve life's problems, as highlighted in the selections.

References:

- Dr. M. Narayana Rao and Dr. B. G. Barki–Anu's Current English for Communication (AnuChitra). June 2012.
- General English for competitive examinations by V.Rajagopalan (Mcgraw Hill Education) -2010.

24CBCO21 **FINANCIAL ACCOUNTING II**

L	T	P	O	C
3	0	2	2	4

COURSE OBJECTIVES: To enable the students to prepare different kinds of Financial Statements.

UNIT I **Accounting for non- Profit Organizations** **12**

Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet, Difference between Profit and Loss Account and Income and Expenditure Account. Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

UNIT II HIRE-PURCHASE ACCOUNTING **12**

Hire purchase – Hire purchase trading account – Debtors system-Stock and debtor system-final accounts system – case studies.

UNIT III **ADMISSION, RETIREMENT AND DEATH OF A PARTNER** **12**

Partnership accounts – admission – retirement – death of a partner.

UNIT IV **DISSOLUTION OF PARTNERSHIP** **12**

Dissolution of partnership firm – dissolution accounts – causes of distribution of partnership – types of dissolution – dissolution accounts.

UNIT V **ACCOUNTING SOFTWARE (Basics of Tally)**

Basics of accounting software- Features- Creation of Company- Configuration- Creation of groups- Ledgers- Inventory- Stock creation- Stock groups- Stock categories-Units of measure

Total: 60 Hrs

COURSE OUTCOMES

At the end of this course students will be able to,

CO1	Prepare accounting for non-profit organizations.
CO2	Recognise the Hire purchase calculations and preparation of Hire purchase trading a/c.
CO3	Understanding the concept of Admission, retirement and death of a partner in case of Partnership accounts and solving problems.
CO4	To develop idea about dissolution of partnership and procedures.
CO5	Comprehend the basics of tally.

Text books:

1. T.S.Reddy & A.Murthy, "Financial Accounting", Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, " Financial Accounting", Tata MC Graw Hill Ltd, 2003.

Reference books:

1. Assish K. Bhattacharyya, "Financial Accounting", Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, "Financial Accounting", S.Chand & Company Ltd., 2002, Reprint – 2008.

Weblinks:

- **https://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf**
- **https://www.youtube.com/watch?v=wXxIZDt2W8E**

24DBCO22 **BUSINESS LAW**

L	T	P	O	C
3	0	0	2	3

COURSE OBJECTIVES: To acquaint students with the principles of Business law. To impact the basic Knowledge in Contract Act.

UNIT I INTRODUCTION TO THE CONTRACT 12

Indian contract act 1872 – definition of contract – essential elements of a valid contract – classification of contracts – offer and acceptance – consideration - Capacity to contract – persons to be incompetent to contract – minors – persons of unsound mind – persons disqualified by any law to which they are subject.

UNIT II PERFORMANCE AND BREACH OF CONTRACT 12

Consent – free consent – legality of object – void agreements – illegal agreements - Performance of contract - discharge of contract – remedies for breach of contract

UNIT III SALE OF GOODS ACT, 1930. 12

Sale of goods act 1930 – Essential of a contract of sale – sale and agreement to sell – formation – caveat emptor – implied conditions and warranty – rights of unpaid seller.

UNIT IV Elements of Law relating to Partnership and LLP 12

Nature of Partnership and Similar Organizations- Co-Ownership, HUF; Partnership Deed; Rights and Liabilities of Partners- New Admitted, Retiring and Deceased Partners; Implied Authority of Partners and its Scope; Registration of Firms; Dissolution of Firms and of the Partnership; Limited Liability Partnership Act.

UNIT V Contemporary Issues in Business Law 12

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' 35 -Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information.

Total: 60 Hrs

COURSE OUTCOMES

At the end of this course students will be able to,

CO1	Explain contract and its classification and Summarise an idea about qualification and disqualification of contract.
CO2	Explain about Performance and breach of contract
CO3	Understand the elements of contract of sale.
CO4	Gain knowledge of partnership nature, partner rights and liabilities, and the LLP Act.
CO5	Comprehend the Right to Information Act, including the definition, process for obtaining information, and grounds for rejection.

Text books:

1. N.D.Kapoor, "Business Law", Sultan Chand Publishers, 2018.
2. R.S.Pillai, "Business Law", S. Chand Publishers, 2011.

Reference books:

1. M.R.Srinivasan, "Business Law", Margham Publishers, 2009.
2. Richard Lawson & Douglas Smith, "Business Law for business and Marketing Students", Butterworth – Heinemann Publication, 3rd Edition, 2011.

Weblinks:

- **https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Business-Law.pdf**
- **https://ebooks.lpude.in/commerce/bcom/term_1/DCOM103_COMMERCIAL_LAW.pdf**

24MBCO21 INTERNATIONAL ECONOMICS

L	T	P	O	C
3	0	0	2	3

UNIT I: INTERNATIONAL TRADE

Introduction –Definition –Need –Types International Trade –Difference Between Internal and International Trade -Importance of International Trade in Global Context.

UNIT II: THEORIES OF FOREIGN TRADE

Theories of Foreign Trade, Absolute, Comparative and Equal Cost Differences (Adam Smith, Ricardo, Haberler's, Heckscher and Ohlin Theories only) .

UNIT III : BALANCE OF PAYMENT AND BALANCE OF TRADE

Balance of Trade, Balance of Payment –Concepts –Balance of Payment, Causes of Disequilibrium –Fixed and Floating Exchange Rates.

UNIT IV: INTERNATIONAL MONETARY SYSTEM

Market, International Monetary System –International Liquidity –IBRD –Money market.

UNIT V: WTO AND INDIA

WTO and Its Implication with special Reference to India. Trips & Trims

COURSE OUTCOMES:

Upon completion of the course, students will be able to

CO1: To be aware of the gains of International Trade

CO2: To know about theories of International Trade

CO3: To understand about BOP and BOT

CO4: To familiarise international financial institutions

CO5: To analyse issues of WTO, IMF and World Bank

TEXT BOOKS

1. M.L. Jhingan, 'International Economics' Vrinda Publications(P) Ltd, 6th Edition.2012
2. S.Chandrachud, 'Chud's Series of International Economics', WISE Publications. 2020Edition Chennai.
3. H.L.Bhatia, "International Econnomics" Vikas Publishing house, first Edition 2006.

REFERENCE BOOKS

1. Robert, J, Thomson – International Economics (2008).
2. Dominck Salvatore, International Economics, Tata McGraw – Hill Publishing CompanyLtd, 2005.
3. Peter B. Kenen, International Economics, Cambridge University Press, 1996.

24DBCO21 BUSINESS CORRESPONDENCE AND OFFICE MANAGEMENT

L	T	P	O	C
4	0	0	2	4

Course objectives:

To help the students acquire functional knowledge and skills for successful business correspondence and office management.

UNIT I: BUSINESS AND COMMERCIAL CORRESPONDENCE

Introduction and meaning of business correspondence- Essential characteristics and structure of good commercial letters- Different types of circular letters –Trade inquiries –Quotations-Purchase order- important terms used in office like advisory note, memorandum, cash on delivery, and cash and carry –Correspondence with the insurance firms – Managing appointment and termination related correspondence - Handling complaints letters from customers- Correspondence with banks- Correspondence with government departments.

UNIT II: OFFICE AND OFFICE MANAGEMENT

Meaning of office - Functions of office – Primary and administrative management functions- Functions of office management - Importance of office, duties of the office manager, qualities and essential qualifications – Administrative Office Management- Scientific Office Management - Office Accommodation: Introduction- Principles of Office Accommodation - Office Layout – Preparing the Layout - Re-layout – Open and private layout - Meaning and importance of office automation - Objectives of office automation - Advantages, disadvantages.

UNIT III: FILING AND INDEXING

Meaning and importance - Essentials of good filing - Centralized vs. decentralized filing - System of classifications - Methods of filing and filing equipment - Weeding of old records, -Meaning and need for indexing - Essentials of a good indexing system- Various types of indexing - Selection of suitable indexing system- Records retention and micro filling.

UNIT IV: MAILING AND MAILING CORRESPONDENCE

Meaning and importance of mail – Advantages - Inward and outward mail – Receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of book – Dispatching – Use of Information Technology Tools like MS Word, Excel and Power Point for correspondence – Advantages and effective utilization

UNIT V: OFFICE ORGANIZATION

Meaning and Importance of Office Organization - Organization Structure: Meaning and objectives - Types of Organization: Line, Functional, Line and Staff - Principles of Organization - Span of Management: Meaning and types (wide and narrow) - Factors determining Span of Management - Graicuna's Theory

Course Outcomes

At the end of the course, the students will be able to acquire the following skill sets:

CO1	Gain practical expertise in writing effective correspondences.
CO2	Develop expertise in primary and administrative functions of office management.
CO3	Get to become dexterous in selecting the best-suited filing and indexing system in line with the requirements of the office.
CO4	Gain a competitive edge in utilizing tools for mailing and accounting needs at the office.
CO5	Improve ability to work in teams with enhanced interpersonal skills and camaraderie.

RECOMMENDED BOOKS

- Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi
- T Ramaswamy, Principles of Office Management, Himalaya Publication.
- Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal
- Ashley, A. (2003). Oxford Handbook of Commercial Correspondence. – Oxford: Oxford University Press, 2003.

Reference books:

- R. K. Chopra, Office Management, Himalaya Publishing House.
- B. N. Tandon, Manual of office Management and correspondence S. Chand & co
- Gini, Courter & Annette Marquis, Ms-Office 2013, BPB Publications

Website links:

- https://resources.owllabs.com/blog/office-management
- https://study.com/academy/lesson/comparing-types-of-business-correspondence.html
- https://indiafreenotes.com/graicunas-theory-of-span-of-management/

24VBCO21 UNIVERSAL HUMAN VALUES

L	T	P	O	C
1	0	0	1	1

COURSE OBJECTIVES:

The candidates will be able to appreciate the complementarity between the values and skills for sustained happiness and prosperity. To influence the students to approach the life and profession with a holistic perspective towards a value-based living in a natural way. To highlight plausible implications of holistic understanding of ethical human conduct.

UNIT- I INTRODUCTION TO VALUE EDUCATION 5

Living a fulfilling life. Value education. Skill education. Complementarity of Values and Skills. Development of a holistic perspective. Right understanding, relationship and physical facility. Understanding the happiness and prosperity.

UNIT-II HARMONY AT MULTIPLE LEVELS 5

Human being as co-existence of the self and the human body. Understanding harmony in the self. Harmony in the family and understanding values in human-human relationships. Harmony in the society and understanding universal human order. Harmony in nature and understanding the interconnectedness, self-regulation and mutual fulfillment. Harmony in existence and understanding co-existence at various levels.

UNIT-III IMPLICATIONS OF THE RIGHT UNDERSTANDING 5

Ethical human conduct. Implications of value-based living. Right understanding of professional ethics. Humanistic education. Holistic technologies, production systems and management models. Strategies for transition towards value-based life and profession.

Total: 15 Hours

COURSE OUTCOMES:

At the end of the course learners will be able to:

CO1: Develop qualities like responsibility and the ability to handle problems with sustainable solutions.

CO2: Appraise human values and the harmony at various levels.

CO3: Perceive a better critical ability.

CO4: Develop qualities pertaining to value-based living.

CO5: Apply what they have learnt to their own self in real life settings.

Text Books:

1. R.R. Gaur, R. Asthana, G.P. Bagaria. (2023). A Foundation Course in Human Values and Professional Ethics. 3rd Revised Edition. Excel Books, New Delhi.

Reference Books:

1. A. Nagaraj, Jeevan Vidya Prakashan, Amar Kantak. Jeevan Vidya: Ek Parichaya . (1999).
2. Rakesh Gupta. (2008). Jeevan Vidya: An Introduction (Introductory Book to Madhyasth Darshan-Coexistentialism). English Version.
3. A. N. Tripathi. (2004). Human Values. First Edition. New Age International Publishers, New Delhi.

24SSKU21 **SOFT SKILLS II**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

1. To develop strategies to enhance teamwork and collaboration in professional settings.
2. To cultivate a positive attitude and mindset to foster constructive relationships and productivity.
3. To develop leadership, decision-making and team bonding skills

Credit Hours

Unit I - PROFESSIONAL BEHAVIOUR 6

- Team Building – Team Bonding
- Inter-Personal Relationship– Intra-Personal Relationship

Unit II - PERSONALITY DEVELOPMENT 6

- Types of Personality
- Self-Confidence - Confidence Building
- Attitude (Positive/Negative)

Unit III - TELEPHONE ETIQUETTE 6

- Basics of telephone etiquette
- Giving clear and concise information
- Tone & rate of speech
- Intonations & its Importance
- Whatsapp Communications

Unit IV - DECISION MAKING 6

- Types of Decisions – planned-unplanned, individual-group, major-minor
- Types of Leadership styles – Autocratic, democratic, lesse-faire, participative, beurocratic

Unit V - PROFESSIONAL ETIQUETTE 6

- Respect – Salutations
- Official Behaviour

Total :30 Hours

COURSE OUTCOMES

At the end of this course, the students will be able to,

CO1: Understand the principles of effective team building and apply strategies to foster team.

CO2: Bonding and cohesion in professional settings.

CO3: Become self-confident individuals by mastering interpersonal skills, team management skills, and leadership skills.

CO4: Practice techniques for effective communication in telephone conversations.

CO5: Evaluate decision-making processes and their implications in professional settings.

CO6: Exhibit professional conduct and demeanor in various professional situations.

REFERENCES:

1. Language Service, Universitat Oberta de Catalunya
2. Taylor. Grant English Conversation Practice. Tata McGraw Hill Education Pvt. Ltd 2005
3. Tiko, Champa& Jaya Sasikumar. Writing with a purpose. OUP New Delhi 1979
4. Alex, Dr. K. (2014). Soft Skills (1st edition) S Chand & Company.
5. Nelson-Jones, R. (1992). Life skills, a handbook, Trowbridge, Wilts: Detesios Ltd.

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HINDI SYLLABUS (2024-25)

PAPER 3 - II YEAR

II Year-Sem III (Ancient & Medival Poetry, Hindi translation & Advertisement)

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SUB CODE: 24LHIN31

Course Objectives :

- To enrich the knowledge of students about through Thirukkural
- To enable them to learn life values through ancient and medievial poems of Hindi Literature
- To develop translation and advertisements skills in Hindi

UNIT I : 'Thirukkural'- 5 Kural-by Thiruvalluvar & Amir Khusro-5 Paheliyan 6hrs.

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UNIT II: Kabir Ke Dohe,-5 6hrs.

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UNIT III: Tulsidas Ke Pad-2 & SurdasKe Pad-2 6hrs.

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UNIT IV: Functional Hindi- Introduction to Translation (Meaning, Definition &Types) & Exercise passages – 5 6hrs.

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UNIT V: Advertisement –Introduction (Meaning, Definition & Types) & Model Advertisement - 4 6hrs.

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Total: 30hrs

Course Outcome:
At the end of this course Students will
CO1 Know the valuable messages in social responsibilities
CO2 & CO3 Know the life values
CO4 Gain knowledge of translation in functional Hindi
CO5 Gain knowledge about advertisement skills in Hindi

Text/Reference book/Weblinks:
Thirukkural hindi translation by Venkata Krishnan
Ameer khusro ki paheliyan - https://www.hktbharat.com
Kabir ke Dohe - Kabir granthavali , Surhranthavali-http://kavitakosh.org
Tulsidas ke pad - http://kavitakosh.org

FRENCH PAPER III - III SEMESTER
SUB CODE: 24LFRE31; 24LLFRE31; 24LBHM31

Course Objectives :

The lessons are being chosen:

1) to express certainty and uncertainty
2) to express one's desire to do something
3) to express one's willingness and unwillingness to do something
4) to express one's joy and sorrow
5) to express one's fear, concern and astonishment 6) to express one's anger and regrets

Units:

1) Très drôle
le passe recent, passe compose et l'imparfait 6 hours

2) Vous avez dit culture
l'interrogation et le subjonctif. 5 hours

3) Envie d'ailleurs
les verbes aller/ retourner, venir/ revenir, ne...pas...ni, ne…ni…ni. 4 hours

4) Voila l'été
le comparatif, superlatif et l'accord du participe passe avec avoir. 7 hours

5) Terre inconnue
le plus-que parfait 3 hours

6) Vivement dimanche
le pronom en et y, le subjonctif et les conjugaisons irrégulières. 5 hours

Total no. of hours - 30 hours

Course Outcome:

1) The students would be able to express certainty and uncertainty
2) The students would be able to express one's desire to do something
3) The students would be able to express one's willingness and unwillingness to do something
4) The students would be able to express one's joy and sorrow
5) The students would be able to express one's fear, concern and astonishment 6) The students would be able to express one's anger and regrets

Text / Reference Book:

Prescribed book: LATITUDES 1 (A2/B1) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau
Reference book: SAISON A2 - MÉTHODE DE FRANÇAIS - Marie-Noëlle Cocton, Élodie Heu,

24LENG31 - ENGLISH III - ENGLISH FOR COMPETITIVE EXAMINATIONS

L	T	P	O	C
2	0	0	1	2

Course Objectives:

- To enhance reading comprehension skills for understanding complex texts in competitive exams.
- To develop vocabulary and language proficiency to tackle verbal reasoning sections effectively.
- To improve grammar and writing skills for precise and coherent expression in written exams.
- To practice critical thinking and analytical reasoning abilities required for exam questions.
- To familiarise students with exam formats, strategies, and time management techniques for success in competitive exams.

Credit Hours

Unit I -Vocabulary **06**

- Homophones, Homonyms, Note-taking, Paraphrasing

Unit II - Comprehension **06**

- Reading comprehension, Critical reading, Cloze test

Unit III - Grammar **06**

- Idioms and Phrases, Question tag, Verbal phrases, Prepositions

Unit IV - Grammar **06**

- Voices, Direct & Indirect speech, Simple, Compound, Complex

Unit V - Academic Writing **06**

- Precis writing, Report writing

Total **30 hours**

Course Outcomes:

At the end of this course, the students would have learnt to

CO1	imbibe the rules of language unconsciously and tune in to deduce language structure and usage.
CO2	develop their abilities as critical readers and writers.
CO3	decipher the mechanism of language and use it for success in competitive examinations and job-related speaking and writing tasks.
CO4	construct grammatically flawless sentences in oral and written communication.

CO5	express their thoughts and views in a concise manner in writing.

References:

- General English for competitive examinations by V. Rajagopalan (McGraw Hill Education) -2010.
- Technical Communication – Principles and Practices By Meenakshi Raman & Sangeeta K. Sharma, Oxford Univ. Press, 2016, New Delhi.

24CBCO32 **CORPORATE ACCOUNTING – I**

L	T	P	O	C
3	0	1	2	4

Course Objective: To Impact Company Accounts to understand and appreciate the Provisions of the companies act 1956. To give them an exposure to calculate the value of Goodwill and shares.

UNIT I ISSUE OF SHARES AND DEBENTURES 12

Issue of shares– various kinds of issues – forfeiture – re-issue – underwriting of shares.

UNIT II REDEMPTION OF PREFERENCE SHARES AND DEBENTURES 12

Redemption of preference shares and debentures – purchase of business – profits prior to incorporation – Treatment of profit or loss prior to incorporation.

UNIT III COMPANY FINAL ACCOUNTS 12

Preparation of company final accounts – company balance sheet preparation – computation of managerial remuneration.

UNIT IV VALUATION OF GOODWILL AND SHARES 12

Valuation of good will and shares – Factors affecting value of goodwill – Methods of valuation of shares – Computation of valuation of goodwill and shares.

UNIT V INTERNAL RECONSTRUCTION 12

Alteration of share capital – internal reconstruction and reduction of capital – different kinds of alteration of share capital – Procedure for alteration reducing share capital – Accounting entries for alteration and reduction of share capital.

Total:60Hrs

Course Outcomes

At the end of this course students will be able to,

CO1	To give outline on issue of shares and debentures
CO2	To find out the procedure for redemption of preference shares and to teach treatment of profit or loss prior to incorporation
CO3	To analyse the financial position by preparing final accounts of companies and calculating managerial remuneration
CO4	Apply their knowledge for the valuation of shares and debentures
CO5	Develop ideas for the alteration of share capital

Text book:

1. T.S. Reddy & Murthy, "Corporate Accounting", Margham Publications, Reprint, 2013.

Reference books:

1. Dr. S. Kr.Paul & Chandri Paul, "Corporate Accounting", New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, "Corporate Accounting", Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, "Corporate Accounting", Atlantic Publication, First Edition, 2007.

WEBLINKS:

- https://youtu.be/b7K44y18sjA
- https://nptel.ac.in/
- https://www.geektonight.com/corporate-accounting-notes/

24CBCO32 **COMPANY LAW**

L	T	P	O	C
4	0	0	2	4

Course Objective: To make students aware of the provisions of the companies Act, 1956. This would help them to float a company and to manage the affairs of the company effectively.

UNIT I INTRODUCTION 12

Nature and Definition of Joint Stock Company – Kinds of Companies – Formation of Company – Mode of Incorporating a Company – Conditions to be complied with the Registrar for Incorporation – Promoter – Legal Status of a Promoter – Duties of the Promoter – Remuneration of a Promoter.

UNIT II ESSENTIAL DOCUMENTS OF A COMPANY 12

Memorandum of Association – Contents and Alteration doctrine of Ultravires – Articles of Association – Contents and Alteration – Difference Between Articles and Memorandum of Association – Doctrine of Indoor Management - Prospectus – Contents of Prospectus – Statement in Lien of Prospectus – Remedies.

UNIT III COMPANY MANAGEMENT 12

Share Capital – shares – Kinds of Shares – Voting Rights – Borrowing Powers of Companies – Company Management – Legal Position – Appointment, Removal, Rights, Duties and Power of Directors.

UNIT IV MEETINGS AND RESOLUTIONS 12

Company Meetings – Classification of Meeting – Statutory Meeting – Annual General Meeting – Extra-Ordinary General Meeting – Resolutions – Kinds of Resolutions.

UNIT V WINDING UP OF A COMPANY 12

Winding Up of Company – Meaning – Modes of Winding up – Winding up By the Court – Voluntary Winding up – Types of Voluntary Winding up- Procedure – Duties of the Liquidator.

Total: 60 Hrs

COURSE OUTCOMES

- CO1 - Extend their knowledge about company Law.
- CO2 - Apply their knowledge on various documents to be filed while starting a new company.
- CO3 - Summarise about the entire Company management.
- CO4 – Understand the basics of company meeting.
- CO5 -Summarise various procedures for winding up of a company.

Text book:

1. N.D.Kapoor , “Company Law”,Taxmann Publications Pvt. Limited,.2008

References:

1. M.C.Shukla&S.G.Gulshan, “Principles Of Company Law”, Institute of Cost and Works Accountants of India, 1983.
2. Avtar Singh, “Company Law”, Eastern Book Company, 2005.

WEBSITES:https://indiacorplaw.in/

WEBSOURCES:https://lawsikho.com/course/introduction-to-corporate-law-practice

24ABCO32 ENVIRONMENTAL STUDIES

L	T	P	O	C
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Course Objective: To make the students to learn about environment and the pollutants.

UNIT I INTRODUCTION 6 hrs

The multidisciplinary nature of Environment of studies – Definition - Scope and Importance - Need for Public Awareness.

UNIT II NATURAL RESOURCES 6 hrs

Natural resources and associated problem - Renewable and Non- Renewable resources: Forest Resources-Mineral Resources-Food Resources - Energy Resources - Land Resources: Role of an individual in conservation of natural resources- Equitable use of resources of sustainable lifestyles.

UNIT III ECO SYSTEM 6 hrs

Concepts of an Ecosystem - Structure and Functions of an Ecosystem - Procedures, Consumers and Decomposers - Energy flow in the ecosystem - Food chains, Food webs and ecological pyramids - Introduction, types, Characteristics features - Structures and functions of the following ecosystem :Forest ecosystem, Grass land ecosystem, Desert ecosystem, Aquatic ecosystem.

UNIT IV BIODIVERSITY AND ITS CONSERVATION 6 hrs

Introduction - Definition, genetic, species and ecosystem diversity - Bio-geographical classification of India - Value of Bio-diversity - Bio-diversity at global, National and Local levels - India s a mega-diversity nation - Hot-Spots of diversity - Threats to diversity: Habitats loss, poaching of Wild life, man wild life conflicts - Endangered and Endemic species of India In-Situ conversation of Bio-diversity.

UNIT V ENVIRONMENTAL POLLUTION AND HUMAN RIGHTS 6 hrs

Definition - Causes, effects and control measures of : Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution - Soil pollution management: Causes, effects and control measures of urban and industrial wastes - Role of an individual in prevention of pollution - Pollution – Case studies -Disaster Management – Flood, earthquakes, cyclone of landslides Environment and human health - Human rights - Value education - HIV/AIDS - Women and child welfare - Role of information technology in Environment and Human health - Case study.

Total : 30 Hrs

Course Outcomes

At the end of this course, students will be able to:

CO1	To understand the nature and facts about environment.
CO2	To find and implement scientific, technological, economic solutions to environmental problems.
CO3	To know about the interrelationship between living organisms and environment.
CO4	To understand the integrated themes and biodiversity, natural resources, pollution control and waste management.
CO5	To appreciate the importance of environment by assessing its impact on the human world.

Text Books

1. De AK, Environmental Chemistry, Wiley Eastern Ltd. 2015
2. Bharucha Erach, 2003. The Biodiversity of India, Mapin Publishing Pvt. Ltd, India. 2015
3. Brunner RC, 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480pgs.2016
4. Clark RS, Marine Pollution, Clanderson Press, Oxofrd (TB).2015

Reference Books

1. Agarwal KC, 2001. Environmental Biology, Nidi Publishers Ltd. Bikaner.

24MBCO32 **INDIAN KNOWLEDGE SYSTEM**

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Course Objectives

- To Gain an understanding of Indian Knowledge System.
- To Develop an ability to apply the Indian Knowledge System to societal challenges faced today in areas such asholistic health, governance, public administration and sustainable living.
- To Promote the youths to do research in the various fields of Indian knowledge system.

Unit1: An Overview of Indian Knowledge System (6 Hours)

Introduction- Organization of Indian Knowledge System- The IKS corpus- A Classification framework- Historicity of Indian Knowledge System -Some salient aspects of Indian Knowledge System

Unit 2: Philosophical system (6 Hours)

Introduction to Philosophy- Development of Indian Philosophical system - Unique features of Indian Philosophical system- Introduction to Yoga.

Unit 3 : Governance and Public Administration (6 Hours)

Introduction - Understanding Governance from ancient to modern times- Relevance of Arthashastra- Glimpses of Nitishastra- Vidura Niti.

Unit 4 : Wisdom through the Ages (6 Hours)

Gateways of ancestral wisdoms-Introduction to Purāṇa- The Purāṇic repository- Issues of interest in Purāṇas- Introduction to Itihāsas- Key messages in Itihāsa-Wisdom through Nīti-śāstra.

Unit 5 Mathematics (6 Hours)

Introduction to Indian Mathematics- Unique aspects of Indian Mathematics- Indian Mathematicians and their Contributions.

Total hours: 30 hrs

Course Outcomes

CO1	Classify the key concepts of Indian Knowledge System and discuss the multi-faceted nature of knowledgecontained in the Traditional Systems of India.	**K4**
CO2	Identify the rich heritage of governance in Indian Knowledge System.	**K3**
CO3	Recognize the relevance of Arthashastra in public administration.	**K3**
CO4	Identify the Wisdom through Ages through Ithihasas.	**K3**
CO5	Knowledge of Indian Mathematicians and their contributions.	**K3**

Text Books:

1. Mahadevan B., Bhat V R, Nagendra Pavana R.N., Indian Knowledge System Concepts andApplication, PHI Learning Pvt. Ltd., 2022.
2. Kapoor Kapil, and Singh Avadesh Kumar, Indian Knowledge System Vol.1, DK Print World,Ltd., 2005.

Reference Books:

1. Textbook on The Knowledge System of Bhārata by Bhag Chand Chauhan.
2. Histrory of Science in India Volume-1, Part-I, Part-II, Volume VIII, by Sibaji Raha, et al. National Academy of Sciences, India and The Ramkrishan Mission Institute of Culture, Kolkata

Weblink:

1. https://onlinecourses.swayam2.ac.in/imb23_mg54/preview
2. https://digest.iimb.ac.in/2022/04/book-indian-knowledge-systems-co-authored-dr-b-mahadevan/
3. https://www.summarize.tech/www.youtube.com/watch?v=jcV0LIp570A

24MBCO31 ***BUSINESS ETHICS***

L	T	P	O	C
3	0	0	2	3

Course objective:

To empower the learners with knowledge of ethics and value systems in general and business in particular.

UNIT I: PRINCIPLES OF ETHICS ***12***

Concept of business ethics- Need, factors, principles -Ethical values for success in business- Ethical problems faced by managers - Arguments for and against business ethics.

UNIT II: BELIEFS AND STANDARDS ***12***

Brief introduction to the meaning of values, norms, beliefs and moral standards - Values - Meaning and types, features - Code of ethics- Role, benefits, contents - Steps for effective code of ethics – Indian value systems.

UNIT III: ETHICS AT WORKPLACE ***12***

Importance of workplace ethics- Guidelines for managing ethics at workplace- Factors influencing workplace ethics- Forms of discrimination - Ethical arguments – Ethical factors against discrimination - Types of discrimination practices and prevention of other types of harassment.

UNIT IV: MARKETING ETHICS ***12***

Ethical issues in marketing - Need for ethical behaviour in marketing - Social effects of advertising - Factors determining advertising ethics – Case studies.

UNIT V: CONSUMER PROTECTION AND ETHICS ***12***

Consumer protection- Need for consumer protection - Brief introduction about machinery for redressal of consumer grievances – Whistleblowing – Characteristics - Ethical approaches to consumer protection.

Course Outcomes

At the end of the course, the students will be able to acquire the following skill sets:

CO1	Comprehend the relevance of ethical value in the success of business.
CO2	Discover the growing importance of Indian value systems in day-to-day business.
CO3	Demystify the steps for enforcing effective codes of ethics at workplace.
CO4	Gain insights into different factors that influence ethical marketing behaviour.
CO5	Demonstrate the ethical approaches to consumer protection in India with classic examples.

RECOMMENDED BOOKS

- Badi, R.V & Badi N.V. Business Ethics, Varinda Publications, New Delhi.
- Murthy, C.S.V. Business Ethics, Himalaya Publishing House, New Delhi

Reference books:

- Bhalla S. K. Business Ethics & Corporate Governance, Deep & Deep Publication, New Delhi
- Ghosh, Biswanath. Ethics in Management and Indian Ethos, Vikas Publishing House, New Delhi.
- Gupta, C. B. Business Ethics and Communication, Sultan Chand & Sons, New Delhi.

Website links:

- https://www.distanceeducationju.in/pdf/BCom%20Sem%20II%20BCG%20202.pdf
- https://www.investopedia.com/terms/b/business-ethics.asp
- https://hbr.org/1993/05/whats-the-matter-with-business-ethics
- https://www.ncbi.nlm.nih.gov/pmc/articles/PMC9530433/

24SSKU31 - SOFT SKILLS –III

L	T	P	O	C
2	0	0	1	2

Course Objectives:

- To hone the creative and critical faculties of learners.
- To enhance descriptive and narrative skills through short story creation.
- To acquire professional reports and review writing skills for various mediums.

Credits Hours

Unit I **06**

- Meaning and Significance of Creative Writing,
  Refining Vocabulary, Word order, Developing Hints

Unit II Writing Skills **06**

- Genres of Writing
- Descriptive Passages, Short Stories, Narration of incidents

Unit III Academic Writing **06**

- Report Writing, Writing of book reviews and film reviews

Unit IV Writing for Media **06**

- Writing for TV, Radio and Magazine, Freelance Writing, Preparation of Web Content

Unit V Advertisement Writing **06**

- Types of advertising and advertising media, Writing techniques
- Ineffective advertisement, Code of ethics for advertisement
- Advertising and marketing.

Total **30 Hours**

Course Outcomes:

At the end of this course, the students would have learnt to:

CO1	craft rhymes, free verse, jokes, and articles proficiently
CO2	write descriptive passages and short stories to exhibit their creative writing prowess.
CO3	write informative reviews and structured reports for diverse media.
CO4	create content for television, radio, magazines, and website and freelancing platforms.
CO5	create compelling content for various platforms, adhering to ethical standards in advertising and marketing principles.

References:

- Creative Writing Log by Swan, published by Emerald in 2009.
- Creative Writing by Isabelle Krishnan, published by Fairfield in 2013.
- The Practice of Writing by David Lodge, published by Vintage in 2011.

23SBCO31 **INTENERSHIP I**

L	T	P	O	C
2	0	0	1	2

Course Objective

The goal of student internship program is to have the professional training and growth in various organizations and all types of companies.

Purpose

The purpose of the student internship program is to provide students with an opportunity to gain workplace skills and learn more about corporate field. This is also an opportunity to contribute to the local community by reaching out to future professionals.

Parties Involved

The student internship program involves two parties:

1. The Intern Supervisor (The Company)
2. The Intern (The Student)

Category	**Requirements**
Status	GroupInternshipMaximumof5 person for one company .
Length	Period of 4weeks
Hours	Hours will be agreed upon between the intern and the Intern Supervisor.
Reports To	The Intern Supervisor
Required Meetings	1. Attend Orientation 2. Attend meetings as requested by the Intern Supervisor.
Duties	1. Perform all duties as assigned by the Intern Supervisor 2. If performing the internship for school credit, the intern will be responsible for providing and submitting the required forms to the Intern Supervisor for

Evaluation process for Internship Reporting:

Internal Marks for Internship Report (40 marks) External Marks for Internship Report (60marks)

Certification	Content	Presentation
20 marks	20 marks	20 marks

Course Outcome

Co-1 To Contribute to organisations of all types and sizes by managing critical internship.

Co-2 To provide creative solutions to key challenges.

Co-3 To design marketing strategies.

Co-4 To Provide a variety of ways to engage in experiential Learning

Co-5 To lay the foundation for strong relationship and subsequent job offers

Co-6 To apply the Knowledge and skills acquired in the classroom to a professional context

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11. □□□□□□ □□□□□□□□ □□□□□□□, □□□□□□□□□, □□., □□□□□ □□□□□□□ : □□□□□□□□□□ □□□□□□□□□□, 2002.
12. □□□□□□ □□□□□□ □□□□□□□□ □□□□□□□, □□□□. □□□□□□□□□□, □□□□□□□ □□□□□□□□□□□□□□□□, □□□□□□□□□□ □□□□□□□□, 2007.
13. □□□□□□□□□ □□□□□□□□ □□□□□□□□□□□□□□□□□ - □□□□□□□□ □□□□□□□ □□□□□□□□□□□□; https://www.youtube.com/watch?v=HHZnmJb4jSY
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HINDI SYLLABUS (2024-25)

PAPER 4 - II YEAR

II Year-Sem IV (Modern Poetry, Official Language & Stage Management)

□□□□ II – □□□□ IV (□□ □□□□□, □□□ □□□□ & □□□ □□□□□□)

SUB CODE: 24LHIN41

Course Objectives :

- To develop interest in various style of Modern and Contemporary Hindi Poetry
- To enable them to know about the Official Language Hindi
- To enable them to converse in Hindi

UNIT I : Bharatendu Harishchandra ki Mukhariyan-5. 6hrs.
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UNIT II : 'Bharatmata Gramavasi' (Kavita) by Sumitranand Pant 6hrs.
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UNIT III: 'Beej Vyatha' (Kavita) by Gyanendrapati 6hrs.
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UNIT IV: Introduction to Official Language Hindi, framing questions from passages 6hrs.
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UNIT V : Introduction to Stage Management(Interview) 6hrs.
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Total: 30hrs

Course Outcome:

At the end of this course Students will

CO1 CO2 & CO3 Familiar with the different poetic expressions of Modern & Contemporary Hindi Poetry

CO4 Know the importance of official language Hindi
CO5 Become conversant in Hindi

FRENCH PAPER IV - IV SEMESTER

SUB CODE: 24LFRE41; 24LLFRE41; 24LBHM41

Course Objectives :

The lessons are being chosen:

1) to propose to do something and respond to a proposal
2) to respond to a request
3) to accuse, to blame
4) to complain, to protest
5) to express cause and consequence 6) to express opinion about facts

Units:

7) Entreprendre
Les pronoms démonstratifs, les pronoms interrogatifs. 6 hours

8) Vous avez gagne
Les pronoms en et y, les formation des adverbes en-ment 5 hours

9) Ne quittez pas
La mise en relief (c'est ..... qui, c'est …….que). 4 hours

10) Argent trop cher
l'opposition- toujours/ne…jamais. 4 hours

11) Le pétrole fou
la cause et la consequence. 5 hours

12) Parlez-moi d'amour
le conditionnel present, le gérondif. 6 hours

Total no. of hours: 30 hours

Course Outcome :

7) The students would be able to propose to do something and respond to a proposal
8) The students would be able to respond to a request
9) The students would be able to accuse, to blame
10) The students would be able to complain, to protest
11) The students would be able to express cause and consequence 12) The students would be able to express opinion about facts

Text / Reference Book:

Prescribed book: LATITUDES 1 (A2/B1) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau
Reference book: SAISON A2 - MÉTHODE DE FRANÇAIS - Marie-Noëlle Cocton, Élodie Heu,

Text/Reference Book/Weblinks:

-http://kavitakosh.org
Bharatendu Harishchandra

https://www.amarujala.com/kavya/kavya-charcha/bhartendu-harishchandra-poems-naye-jamane-ki-mukariyan?page=5
Sumitranandan Pant- http://kavitakosh.org
https://www.hindiadda.com/beej-vyatha-gyanendrapati/
Hindi Rajbhasha: https://navodaya.gov.in

24LENG41 - ENGLISH IV - PROFESSIONAL ENGLISH

L	T	P	O	C
2	0	0	1	2

Course Objectives:

CO1: To develop effective oral communication skills for professional contexts such as presentations and meetings.

CO2: To enhance written communication abilities, including business correspondence and reports.

CO3: To improve professional vocabulary and language usage appropriate for various fields and industries.

CO4: To practice critical thinking and problem-solving skills through case studies and discussions.

CO5: To prepare students for job interviews, networking, and career advancement through professional English proficiency.

Credit Hours

Unit I - Technical Writing **6**

- Spelling, Punctuation, Spot the error
- Hints development,
- Cliches, Redundancies
- Modifiers.

Unit II - Creative Writing **6**

- Instructions and recommendations
- Interpretation of graphs, charts and pictures

Unit III - Professional Writing **6**

- Agenda
- Minutes of the meeting
- Review
- Circular

Unit IV - Organization of Writing **6**

- Paragraph Writing
- Essay writing
- Proposal Writing

Unit V - Speech Writing **6**

- Welcome address
- Vote of thanks
- Oral presentation
- E-mail and SMS text.

Total **30 hours**

Course Outcomes:

At the end of this course, students would have learnt to,

COC1	demonstrate proficiency in language use.
COC2	master the nuances of Spoken and Written Communication skills in professional contexts.
COC3	develop confidence and clarity in Professional English usage.

References:

- Professional English by Meenakshi Raman and Sangeetha Sharma -2018.
- General English for all competitive examinations by S.C. Gupta -2016.

24ABCO41 **BUSINESS COMMUNICATION**

L	T	P	O	C
2	0	0	0	2

Course objective: To enable be student to develop their business communication skills effectively. To make students familiar with the business correspondence.

UNIT I

Definition-methods-types-principles of effective communication-barriers to communication-business letters-layout. 6 Hours

Unit II

Kinds of business letters-interview-apponintment-acknoekegement-promotion-enquires-replies-order-sales-circulars-complaints. 6 Hours

UNIT III

Bank correspondence-insurance correspondence- correspondence with shareholders and directors. 6 Hours

UNIT IV

Agency correspondence-report writing. 6 Hours

UNIT V

Modern forms of communication: Fax-email-video conference-internet-websites and their uses in business. **Total 30 Hours**

Course Outcomes

CO-I	Up on Completion of the course, students are able to demonstrate a good understanding of effective business writing and effective business communication
CO-II	Students can able developing and delivering effective presentations
CO-III	To understand effective interpersonal communication skills that maximize team effectiveness.
CO-IV	To acquire the skills of report writing and Modern forms of communication Fax-email-videoconference-websites and their uses in business,.

TEXT BOOKS:

1.Essentials of business communication-Rajendra pal & J.S.Korlahalli.
2.Communication for business-Shirley taylor
3.Business communication today-Bovee,Thrill,schaltzman

Reference books:

1.Advanced business communication-Penrose,Rasberty,Myers
2.Doing business on the internet-simon cellin
3.Business communication goffery-process and product-marry Ellen

Web Sources:

- https://www.myperfectresume.com/career-center/resumes/how-to/write
- https://www.englishgrammar.org/

- https://www.thesaurus.com/browse/

23MBCO41 **BUSINESS STATISTICS**

L	T	P	O	C
3	0	0	2	3

Course Objective:

- To develop the students ability to deal with numerical and quantitative issues in business.
- Enable the use of statistical, graphical and algebraic techniques wherever relevant.
- To enhance the course also have a proper understanding of Statistical applications in Business and Management.

UNIT-I

DIAGRAMMATIC AND GRAPHICAL REPRESENTATION OF DATA (9 Hrs)

Introduction – Scope and Limitations of Statistical methods- Collection of data- Classification of data-Tabulation- Diagrammatic representation of data- Simple bar diagram- Pie diagram- Graphical representation of data- Histogram- Frequency polygon and curves- Ogives.

UNIT-II

MEASURES OF CENTRAL TENDENCY AND DISPERSION (9 Hrs)

Introduction-Types of Averages- Mean, Median, Mode– Measures of Dispersion- Range- Standard Deviation.

UNIT-III

CORRELATION ANALYSIS (9 Hrs)

Introduction-types of Correlation-Methods of Correlation-Karl Pearson's Coefficient of correlation, Spearman's Rank Correlation Coefficient

UNIT-IV

REGRESSION ANALYSIS (9 Hrs)

Introduction- Regression Lines - Properties -Regression coefficients-Regression equation of **x on y** and **y on x**

UNIT –V

INDEX NUMBERS (9 Hrs)

Introduction- Types of Index Number-Laspeyre's method-Paasche's method- Fisher's Method-Test of adequacy of Index Number formulae- Time Reversal Test and Factor Reversal Test.

Total Hours : 45 hrs

TEXT BOOKS

1. S.P. Gupta, Statistical Methods. Sultan Chand & Sons, New Delhi Ist Edition, 2021.

2. S.C. Gupta and V.K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, 3rd Edition, 2001.

REFERENCE BOOKS

1. P.R. Vittal, Business Statistics, Margham Publications, Second Edition, 2012.

2. Beri G, Business Statistics, Tata McGraw Hill Publishing Company Limited, 2009.

3. S.P. Rajagopalan and R. Sattanathan, Business Statistics and Operations Research, Vijay Nicole Pvt. Ltd.2003.

Web source links

1. http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf
2. https://youtu.be/VDLyk6z8uCg

COURSE OUTCOME:

At the end of this course the students will be able to,

CO 1	Understand the key terminology, concepts, tools and techniques used in Statistical analysis.	K4
CO 2	Evaluate the underlying assumptions of analysis tools of measures of central tendency and dispersion.	K4
CO3	Understand and critically discuss the issues surrounding of correlation	K3
CO4	Understand and critically discuss the issues surrounding of Regression	K3
CO5	Evaluate range of problems using the techniques by time series and index numbers of data.	K6

24CBCO41 CORPORATING ACCOUNTING - II

L	T	P	O	C
3	0	2	2	4

Course Objective: To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.

UNIT I ACCOUNTS RELATING TO AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES 12

Amalgamation – Absorption and External Reconstruction of a Company – Purchase Consideration – Methods of Accounting – Accounts for closing the books of the Vendor Company – journal entries in the books of the purchasing company

UNIT II ACCOUNTS OF BANKING COMPANIES 12

Final Accounts of Banking Company – Preparation of Profit and Loss Account – Balance Sheet – Preparation of Schedules.

UNIT III ACCOUNTS OF INSURANCE COMPANIES 12

Final Accounts of Insurance Company – Preparation of Final Accounts of Life Insurance and General Insurance – Revenue Account – Profit and Loss Account and Balance sheet.

UNIT IV LIQUIDATION OF COMPANIES 12

Liquidation – Meaning and Definition – Modes of Winging Up – Statement of Affairs and Deficiency Account – Liquidator's Final Statement of Accounts.

UNIT V HOLDING COMPANY ACCOUNTS 12

Holding Company- Subsidiary Company – capital Profit – Revenue Profits – Minority Interest – Cost of Control – Mutual Owings – Preparation of Balance sheet - Consolidated.

Total: 60Hrs

Course Outcomes

At the end of this course students will be able to,

CO1	Infer idea about Amalgamation, Absorption and External Reconstruction
CO2	Determine profit and Financial position of Banking Companies
CO3	Build knowledge on Insurance company accounts
CO4	Tell why companies and getting liquidated and their procedures
CO5	Compare Holding and subsidiary company accounts

Text book:

1. T.S. Reddy & Murthy, "Corporate Finance", Margham Publications, Reprint, 2013.

Reference books:

1. Dr. S. Kr.Paul & Chandri Paul, "Corporate Finance", New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, "Corporate Accounting", Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, "Corporate Accounting", Atlantic Publication, First Edition, 2007.

WEBLINKS:

- https://youtu.be/b7K44y18sjA
- https://nptel.ac.in/
- https://www.geektonight.com/corporate-accounting-notes/

24CBCO42 SECRETARIAL PRACTICE

L	T	P	O	C
4	0	0	2	4

OBJECTIVE: To provide the students basic knowledge with regard to the procedural aspects of implementing company law in the corporate governess vested with the company secretary.

COURSE OUTCOMES:

CO-1: To understand the importance, roles, duties and responsibilities of a company secretary
CO-2: To gain knowledge regarding alterations of memorandum of association, articles of association and procedures involved in issuing prospectus
CO-3: To understand the concepts of allotment of share capital and preparation of annual reports.
CO-4: To learn the procedures about appointment and removal of key managerial personnel
CO-5: To understand the procedure of conducting board meeting and members rights and liabilities

UNIT-I 12hrs

Company Secretary – kinds of secretary, qualifications, appointment - duties, functions, role & responsibilities, liabilities and removal of company secretary (Appointment and Remuneration of managerial personnel) Rules, 2014.

UNIT-II 12hrs

Secretarial duties regarding formation of company, memorandum of association and articles of association and issue of prospectus.

UNIT-III 12hrs

Secretarial duties regarding company management and administration - Meetings: Calling and conducting meetings of Board, its committees, shareholders and others - meeting formalities including of minutes; specimen notices and resolutions Secretarial duties.

UNIT-IV 12hrs

Shares and debentures, application, allotment, transfer and transmission, dividend and interest, duties of secretaries.

UNIT-V 12hrs

Membership in a Company: Procedure for induction of members, expulsion of a member, variation of members' rights;

Course Outcomes

At the end of the course, the students will be able to acquire the following skill sets:

CO1	Grasp the role and relevance of company secretaries.
CO2	Master the secretarial correspondence skills.
CO3	Familiarize with various aspects of company management, meetings, and reports.
CO4	Students will learn to execute secretarial duties concerning shares and debentures, contributing to efficient corporate financial management and compliance.
CO5	Students will acquire the knowledge and skills necessary to manage membership matters.

RECOMMENDED BOOKS

- Kuchal, S.C., Company Law and Secretarial Practice, Vikas Publishers, New Delhi

Reference books:

- Dr. H. G. Vohra and Shri. S. G. Vahora, Secretarial Practice, Garg Publication, Ahmedabad.
- Kapoor, N. D., Company Law and Secretarial Practice, Sultan Chand, New Delhi.

Website links:

- https://www.esakal.com/education-jobs/article-about-secretarial-practice-subject-309533

https://www.icsi.edu/media/website/Secretarial%20Standards%20A%20New%20Era.pdf

24IBCO41 GST ACT AND PRACTICE

L	T	P	O	C
4	0	1	2	4

Course objectives:

- To gain a thorough understanding of the GST legal framework, registration process, and compliance requirements.
- Develop practical skills in filing GST returns, managing input tax credit, and handling audits and assessments effectively.

UNIT I **12**

Objectives of Taxation - Canons of Taxation - Tax system in India - Direct and Indirect Taxes - Meaning and Types.

UNIT II **12**

GST (Goods and Service Tax), Background behind implementing GST- Problems with exiting systems – Centre Vs State pressure- Need for GST- Taxes covered by GST – Definition – Scope and Coverage – Scope of Supply – Levy of Tax- Taxable Event Returns- Refunds- Input tax credit- Business Impact- Benefits of GST

UNIT III **12**

Administrative Structure of GST – Officers as per CGST Act - Officers as per SGST Act – Jurisdiction – Appointment- Powers. GST Council - Powers and functions - Composition.

UNIT IV **12**

GST Registration - Return Filing - GSTR 1 - 3B, 4, 2B reconciliation - Input Tax Credit - Discrepancy or variances - adjustment in subsequent return.

UNIT V **12**

Assessment and Audit under GST – Refunds, Demands and Recovery, Appeals and revision – Advance ruling- Offence and Penalties- Transitional Provisions under GST- GST in Tamilnadu.

RECOMMENDED BOOKS

1. Indirect Taxation, Sultan Chand & Sons - V. Balachandran
2. GST Law & Practice, Taxman Publishers- Shweta Jain
3. GST in India, New Century Publications
4. Students Guide to Income Tax, Taxman Publications , Vinod K.Singhania and Monica Singhania
5. Layman's Guide on GST, Taxman Publications-. Datta, D C,

24DVAC41 **YOGA EDUCATION**

L	T	P	O	C
0	0	2	1	1

Course Objective

The students will be able to:

- Understand the philosophy, aims, and health benefits of Yoga.
- Gain practical knowledge of yogic postures, breathing techniques, and relaxation practices.
- Apply yogic methods for stress reduction, emotional balance, and focus enhancement.
- Incorporate Yoga as a tool for lifestyle improvement, well-being, and inner awareness.

UNIT-I INTRODUCTION TO YOGA 5

Definition and meaning of Yoga – Classical and modern perspectives. -Philosophy and objectives of Yoga-Benefits of Yoga for physical, mental, and emotional health -Relevance of Yoga in daily life, especially for students and professionals - Guidelines for safe and mindful Yoga practice

UNIT II YOGA PRACTICES – ASANAS AND BREATHING 5

Loosening and warm-up exercises Neck, shoulder, spine, and joint movements - Standing AsanasTadasana, Trikonasana, Vrikshasana - Sitting AsanasVajrasana, Ardha Matsyendrasana, Bhadrasana - Prone and Supine AsanasBhujangasana, Shalabhasana, Pavanamuktasana - Breathing Practices (Pranayama)Anulom Vilom, Bhramari, Sheetali, Sheetkari - Relaxation TechniquesDeep Relaxation Technique (DRT)

UNIT-III YOGA FOR MENTAL WELL-BEING & LIFESTYLE MANAGEMENT 5

Ecosystems and ecosystem services: Major ecosystem types in India and their basic Role of Yoga in managing stress, anxiety, and fatigue - Importance of meditation and breath regulation - Basics of meditation: breath-based and mindfulness - Yogic lifestyle guidelines – diet, discipline, sleep, and conduct - Integrating Yoga into student routine for balance and productivity

Total: 15 hours

Text Books & Reference Books

1. Ministry of AYUSH. (2023). Common Yoga Protocol. Government of India
2. Swami Satyananda Saraswati. Asana, Pranayama, Mudra, Bandha. Bihar School of Yoga
3. Dr. R. Nagarathna & Dr. H. R. Nagendra. Yoga for Students. SVYASA
4. NCERT. (2020). Yoga – A Healthy Way of Living (Upper Primary and Secondary)

Course Outcomes (CO): At the end of this course, learners will be able to:

Course Outcomes	
CO1:	Explain the meaning and relevance of Yoga for overall well-being.
CO2:	Demonstrate basic asanas and breathing techniques with proper alignment.
CO3:	Practice guided relaxation and introductory meditation.

24DVAC41 **NATIONAL SERVICE SCHEME**

L	T	P	O	C
0	0	2	1	1

Course Objectives:

The students will be able to understand the concept of youth and the importance of youth population in Nation Building. The course also enable the students to appraise the nature and growth of national service scheme in India. The course enable the students to perceive the aims, objectives, logo, emblem and organizational structure of NSS.

UNIT-I INTRODUCTION

05

Introduction to National Service Scheme. Philosophy of NSS. Basic concepts of NSS-Motto, Symbol, Badge, NSS Day. NSS programs and activities; NSS Components-Programme Officer, Volunteer, Community. Classification of NSS Programme.

UNIT-II ACTIVITIES OF NSS

05

Regular activities of NSS – Adoption of villages, slums etc., Coordination with Voluntary Organizations, National Service Volunteer Scheme (NSVS), Day Camps, Special Camping Program-objectives, contributions and activities.

UNIT-III ADMINISTRATION, PLANNING & IMPLEMENTATION OF NSS PROGRAMS

05

Administrative structure of NSS at National, State and University levels. NSS advisory committees. Planning and Implementation of NSS Programs-Off campus activities- Rally, Swatchatha Programme, Visit to heritage sites, conserving ancient monuments, Women empowerment program, Blood donation, Water conservation program etc.

Total Hours: 15

Course Outcome

At the end of the course, learners will be able to:

CO1: To explain the philosophy and basic concepts of NSS.

CO2: To appraise the activities of NSS.

CO3: To discuss the concepts of Special Camping Program.

Textbooks

1. National Service Scheme Manual (Revised), (2006), Government of India, Ministry of Youth Affairs and Sports, New Delhi.
2. Afsal Mohammad B, (2020), An introduction to volunteerism in India.

24DBCO51 **COST ACCOUNTING**

L	T	P	O	C
3	0	2	2	4

Course Objective: To familiarize students with the basic concepts of cost and various methods and techniques of costing.

UNIT I INTRODUCTION TO COST ACCOUNTING 12

Cost accounting – Definition – Scope and Objectives of Cost Accounting – Cost Accounting Vs. Financial Accounting – Advantages and Limitations of Cost Accounting – Installation of Cost Accounting System – Classification of Cost – Cost Centers and Profit Centers – Methods of Costing – Techniques of Types of Costing.

UNIT II PREPARATION OF COST SHEET 12

Cost Sheet – Tenders and Quotation – Reconciliation of Cost and Financial Accounts

UNIT III MATERIAL CONTROL AND PRICING METHODS 12

Material control – Meaning – Objectives – Essential – Advantages – Purchase control – Centralized Vs Decentralized purchasing – Advantages and Dis-advantages – Purchase procedure – Store Keeping and Stock control and inventory control – Meaning and importance – Duties And Responsibilities of Store Keeper – Centralized and Decentralized stores - Classification and codification of Materials – Stores Records – VED analysis – pricing of material issues FIFO, LIFO, HIFO, Market price, Base stock and Standard price Method.

UNIT IV REMUNERATION AND INCENTIVES 12

Labour Cost – Computation and Control – Labour Turnover – Time Keeping – Remuneration and Incentives – Time Rates System – Price Rate System – Premium and Bonus Plans – Treatment of Ideal Times an Overtime.

UNIT V OVERHEAD COST 12

Over Head Cost – Meaning And Definition - Importance of Over Head Cost – Classification of Over Head Cost – Allocation, Apportionment and Absorption and of Over Head Cost – Primary And Secondary Distribution – Classification Machine Hour Rate.

Total: 60Hrs

Course Outcomes

At the end of this course students will be able to,

CO1	Build their knowledge on Cost accounting concepts
CO2	Compare Cost and Financial accounting
CO3	Solve problems on Material control
CO4	Utilize their knowledge on Remuneration and Incentives
CO5	Solve problems using Overhead costs

Text books:

1. Manosh Dutta, "Cost Accounting', Dorling Kindersley (India) Pvt. Ltd, 2010.
2. T.S. Reddy & Y. Hari Prasad Reddy, " Cost Accounting", Margham Publications, 2014.

Reference books:

1. Manash Dutta, "Cost Accounting", Pearson Education (Singapore) Pvt. Ltd, Second Edition Print, 2005.
2. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, " Cost Accounting", S.Chand & Company Ltd, 2010.

Weblinks:

- https://ebooks.lpude.in/commerce/bcom/term_3/DCOM202_COST_ACCOUNTING_I.pdf
- https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Cost-Accounting.pdf

24DBCO51 INCOME TAX LAW AND PRACTICE – I

L	T	P	O	C
3	0	2	2	4

Course Objective: To introduce students to the basic concepts in Income-Tax. To help them to apply the provisions and complete incomes under various heads.

UNIT I INTRODUCTION TO INCOME TAX 12

Income Tax Act 1961: Basic Concept of IT – Objectives and Canons of Taxation- Features and problems of the Indian Tax system- Capital Vs Revenue– Important terms – Residential status or Basis of charge of an Individual –Exempted Incomes.

UNIT II HEADS OF INCOME – INCOME FROM SALARY 12

Salary – Meaning--Definition-- Due date of Salary – Basic Salary-Allowances-Perquisites—Profit inLieu of Salary--Gratuity-Pension-Leave Encashment—Gross Salary-Deductions U/S 16- Standard Deduction- Entertainment Allowance-Profesional Tax – Rebate.

UNIT III INCOME FROM HOUSE PROPERTY 12

Meaning of House Property – Types of House Property – Gross Annual Value-Municipal Taxes- Net Annual Value – Deductions U/S24(1) – Standard Deductions-Interest on Loan- Income From House Property.

UNIT IV INCOME FROM BUSINESS OR PROFESSION 12

Meaning of Business-Computation of Business Income-Net Profit as per P&L Account-Inadmissible Expenses- Allowable Expenses- Inadmissible Income-Inadmissible Income-Meaning of Profession-Medical Practitioners Professional income – Lawyer Professional Income-Auditors Income- Professional Receipts- Professional Expenditure.

UNIT V COMPUTATION OF DEPRECIATION UNDER IT PROVISIONS 12

Depreciation – Meaning – Conditions for allowance for Depreciation– Block of Assets – Other Provisions relating to Depreciation.

TOTAL HOURS 60

Course Outcomes:

CO1- Get outline about Income tax Act.

CO2- Relate different heads of income to real life situations especially Income from Salary.

CO3- Solve problems on Income from House Property.

CO4-Make use of Provisions relating to Business or Profession in their real life and calculate tax relating to it.

CO5- Solve problems relating to depreciation.

Text books:

1. V.B. Gaur &Narang , "Income Tax Law And Practice", Kalayani Publishers,2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, "Income Tax Law And Practice" Margham Publications,2008.

References:

1. Dr Vinod K. Singhania, "Income Tax Law And Practice", Taxmann Publications Pvt. Limited, 2005.
2. V. Balachandran, S. Thothdri, "Taxation Law and Practices", Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

WEBSITES: https://www.icsi.edu/media/website/Tax_Law_and_Practice

WEBSOURCES:https://www.aegonlife.com/insurance-investment-knowledge/income-tax-act-1961/

24IBCO51 **FINANCIAL SERVICES**

L	T	P	O	C
4	0	0	2	4

Course Objectives: To help students to understand the working of Financial System in India.

To introduce them to the view areas of Merchant Banking, Leasing, Factoring and Insurances.

UNIT I FINANCIAL SERVICES 12

Introduction to Financial Services – Meaning and Importance Of Financial Services – Types of Financial Services – Financial Services And Economic Environment – Players in Financial Services Sectors.

UNIT II MERCHANT BANKING 12

Merchant Banking – Functions – Issue Management – Managing Of New Issue – Underwriting – Capital Market – Stock Exchange – Role of SEBI.

UNIT III LEASING AND HIRE PURCHASE 12

Meaning and Definition of Leasing - Leasing and hire purchase concepts and Features – types of lease accounts.

UNIT IV FACTORING 12

Meaning and Definition of Factoring - Factoring – functions of Factor – Consumer Finance – venture capital – mutual funds – Credit rating.

UNIT V INSURANCE 12

Meaning and definition of Insurance - Insurance – different types – life, marine, fire, motor, health, pension, plan, annuity, rural Insurance, Insurance law and regulation Brief Introduction IRDA act, insurance act 1938.

Total: 60Hrs

Course Outcomes

At the end of this course students will be able to,

CO1	Get outline about the fundamentals of financial services and its players
CO2	Apply their knowledge for new issue and underwriting in capital markets and summarize their knowledge about Merchant banking
CO3	Compare and contrast Leasing and Hire purchase dealings
CO4	Apply their knowledge about factoring towards real life situations
CO5	Relate their knowledge on Insurance companies and different types of policies to make investment decisions

Text books:

1. B.Santhanam,, "Financial Services", Margham Publications.2006
2. M.Y. Khan, "Financial Services", Tata Mc Graw Hill, 2004.

Reference books:

1. K. Sasidharan, Alex Mathews, "Financial Services", Tata Mc Graw Hill, 2010.
2. B. S. Bhatia, G. S. Batra, "Management of Financial Services, Deep & Deep Publications Pvt Ltd., 2008.

Weblinks:

1. https://ebooks.lpude.in/commerce/bcom/term_5/DCOM304_DCOM503_INDIAN_FINANCIAL_SYSTEM.pdf
- https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Indian-Financial-System.pdf

24SBCO51 ENTERPRENEURIAL DEVELOPMENT

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVE:

To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.

Unit 1: Introduction to Entrepreneurship 06

Introduction, Concept of Entrepreneur, Entrepreneurship and Enterprise, Definition of Entrepreneurship, Objectives of Entrepreneurship Development, Phases of Entrepreneurship Development, Role of Entrepreneurship, The Entrepreneurial Mind-set, Characteristics of Entrepreneurship, Traits of Entrepreneurship, Introduction to Entrepreneurship Skills

Unit 2: Entrepreneurship Development Skills 06

Meaning of Entrepreneurship skill, Types of Entrepreneurship 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, How to improve entrepreneurial skills, Entrepreneurial skills in the workplace.

Unit 3: Types of Entrepreneurs 06

Classification and Types of Entrepreneurs; Women Entrepreneurs; Social Entrepreneurship; Corporate Entrepreneurs, Family Business: Concept, structure, and kinds of family firms; Culture and evolution of family firm; Managing Business.

Unit 4: Entrepreneur Project Development & Business Plan 06

Generation of Ideas-Innovation, Invention, Creativity, Business Idea and change. Idea generation. Kinds of Business Analysis-Concept of Environmental scanning and SWOT analysis. Business Planning Process-The business plan as an Entrepreneurial tool, scope and value of Business plan. Fundamental Elements of Business-Plan, Objectives, Market and Feasibility Analysis, Marketing, Finance, Organisation & Management and Ownership.

Unit 5: Mobilizing Resources 06

Resource Mobilization for entrepreneurship: Resources mobilization, types of resources, Process of resource mobilization, Arrangement of funds; writing a Funding Proposal, Traditional sources of financing, Venture capital, Angel investors, Business Incubators

Total: 30 Hrs

Course Outcome:

At the end of the course, a student will be able to

CO1 T o Understand the concept of Entrepreneurship

CO2 To Identify, create and analyze entrepreneurial opportunities.

CO3 To Assess techno economic feasibility of a Business Plan

CO4 To Create Business Plans

CO5 To State various statutory institutions involved in the process of Entrepreneurship development

Text books:

1. Madhurima Lall and Sultan Ahmad (2021). Fundamentals of Entrepreneurship and Project Planning. S. Chand & Sons.
2. Bhatia. RC (2020). Entrepreneurship: Business and Management. S. Chand & Sons.
3. Nitin Zaware, Shilpa R Kankonkar and Yogesh S. Daudkhane (2019), Entrepreneurship Development. Thakur Publications Pvt. Ltd.

Web References:

1. https://openpress.usask.ca/entrepreneurshipandinnovationtoolkit/chapter/chapter-1-

introduction- to-entrepreneurship/

2. https://articles.bplans.com/10-great-websites-for-entrepreneurs/
3. https://www.entrepreneur.com/article/272185

24VBCO51 AUTOMATION SOFTWARE SOLUTIONS

L	T	P	O	C
2	0	0	1	2

Course objectives:

To understand the fundamentals of automation and its role in enhancing efficiency and Develop and deploy automation scripts and workflows.

UNIT I - Introduction to Automation **06**

Definition and Importance of Automation - Types of Automation (Industrial, IT, Business Process)- Key Trends and Emerging Technologies.

UNIT II - Software Tools and Platforms **06**

Overview of Popular Automation Tools (UiPath, Automation Anywhere, Blue Prism)-Open-Source Automation Tools (Selenium, Power Automate)-Workflow Automation and Orchestration Tools-Comparison and Selection of Tools-Error Handling and Debugging in Automation Scripts.

UNIT III - Robotic Process Automation (RPA)

Introduction to RPA - Implementing Bots for Data Entry, Extraction, and Processing-Advanced RPA Features – OCR, AI, and Machine Learning Integration-Deploying and Managing RPA Solutions.

UNIT IV - Testing, Quality Assurance and Security **06**

Automated Testing Tools (Selenium, JUnit) - Continuous Integration/Continuous Deployment (CI/CD) Pipelines-Automation in Software Testing -Performance Monitoring of Automated Systems-Security Challenges in Automation-Ensuring Compliance in Automated Processes- Data Privacy and Secure Automation Practices.

CO1	**To Explain automation concepts, types, and emerging technologies**
CO2	**To Select and utilize appropriate automation tools and platforms**
CO3	**To Design, deploy, and manage Robotic Process Automation (RPA) solutions**
CO4	**To Implement automation in software testing environments**
CO5	**To Analyse business processes and create optimized workflow designs**

UNIT V - Process Analysis and Workflow Design **06**

Business Process Analysis for Automation-Mapping Processes and Identifying Bottlenecks-Designing Automation Workflows-Best Practices for Workflow Optimization.

At the end of the course, a student will be able to

Text books:

- Automated Software Engineering: A Deep Learning-Based Approach
- Software Process Automation - The Technology And Its Adoption
- Industrial Automation Solutions for PLC, SCADA, Drive and Field Instruments: Although more hardware-centric, it provides foundational context on automation systems which helps for the “Introduction to Automation” (UNIT I) and understanding automation environments.

- HP Client Automation Software, Second Edition: A practical software automation perspective—useful when teaching business/IT process automation and tool selection.

23SBCO52 **INTENERSHIP II**

L	T	P	O	C
2	0	0	1	2

Course Objective

The goal of student internship program is to have the professional training and growth in various organizations and all types of companies.

Purpose

The purpose of the student internship program is to provide students with an opportunity to gain workplace skills and learn more about corporate field. This is also an opportunity to contribute to the local community by reaching out to future professionals.

Parties Involved

The student internship program involves two parties:

3. The Intern Supervisor (The Company)
4. The Intern (The Student)

Category	**Requirements**
Status	GroupInternshipMaximumof5 person for one company .
Length	Period of 4weeks
Hours	Hours will be agreed upon between the intern and the Intern Supervisor.
Reports To	The Intern Supervisor
Required Meetings	3. Attend Orientation 4. Attend meetings as requested by the Intern Supervisor.
Duties	3. Perform all duties as assigned by the Intern Supervisor 4. If performing the internship for school credit, the intern will be responsible for providing and submitting the required forms to the Intern Supervisor for

Evaluation process for Internship Reporting:

Internal Marks for Internship Report (40 marks) External Marks for Internship Report (60marks)

Certification	Content	Presentation
20 marks	20 marks	20 marks

Course Outcome

Co-1 To Contribute to organisations of all types and sizes by managing critical internship.

Co-2 To provide creative solutions to key challenges.

Co-3 To design marketing strategies.

Co-4 To Provide a variety of ways to engage in experiential Learning

Co-5 To lay the foundation for strong relationship and subsequent job offers

Co-6 To apply the Knowledge and skills acquired in the classroom to a professional context

24CBCO61 MANAGEMENT ACCOUNTING

L	T	P	O	C
4	0	0	2	4

Course Objective: To introduce students to the various tools and techniques of management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

UNIT I INTRODUCTION TO MANAGEMENT ACCOUNTING 12

Management Accounting – Meaning – Scope – Objectives – Importance – Limitations – Function – Management Accounting Vs Financial Accounting.

UNIT II FINANCIAL STATEMENT ANALYSIS – RATIOS 12

Financial statement Analysis – Meaning-process of Financial Statement Analysis And Interpretation – Types Of Analysis – techniques Of tools of financial statement analysis – Ratio analysis – Meaning of Ratio – Advantage-classification of Ratios – Profitability Ratios – Turnover or Activity Ratio – Solvency Ratios.

UNIT III FUND FLOW & CASH FLOW STATEMENT 12

Fund flow statement – Concepts of Funds – Importance or uses of Fund Flow Statement – Working capital Statement or schedule of Changes In Working Capital – Preparation of Fund Flow Statement – Cash Flow Statement – Advantages And Limitations.

UNIT IV BUDGETING AND BUDGETARY CONTROL 12

Budgeting and Budgetary Control – Meaning And Definition – Objectives of Budgetary Control – Advantages and Limitations – Essential Of Successful Budgetary Control – Preparation of Budgets – Sales Budget – Production Budget – Materials Budget – Cash Budget – Flexible Budget.

UNIT V MARGINAL COSTING 12

Marginal Costing - definition of marginal cost and marginal costing – Salient Features of Marginal Costing – Advantages and Limitations of Marginal Costing – Managerial Costing and Absorption Costing– Cost volume profit analysis – Contribution - Break Even Analysis Significance Of Margin Of Safety – Application of Managerial Costing (Simple Problems only).

Total: 60Hrs

Course Outcomes

At the end of this course students will be able to,

CO1	Compare and contrast Management Accounting and Financial accounting, Management Accounting and Cost Accounting
CO2	Analyze Financial position of a company by using various Ratios
CO3	Experiment with working capital and calculate Fund flows and cash flows of an organization
CO4	Plan and prepare different types of budgets
CO5	Solve and take decisions in real life situations using marginal costing techniques

Text books:

1. M Y Khan, PK Jain, "Management Accounting", Tata Mc Graw hill, Fourth Edition, 2003.
2. I.M. Pandey, "Management Accounting", Vikas Publishing, third Edition, 2006.

Reference books:

1. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, " Management Accounting", Sultan Chand & sons, 5th Edition. 2003.
2. T.S.reddy & Dr. Y. Hariprasad reddy, "Management Accounting", Margham Publications, Fifth revised Edtion, 2014.

Weblink:

https://ebooks.lpude.in/commerce/mcom/term_1/DCOM302_DCOM403_MANAGEMENT_ACCOUNTING.pdf

21CBCO62 INCOME TAX LAW AND PRACTICE - II

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE:

To make the students competent to compute the total income and tax liability of individual assesses and firms. To give them the necessary expertise to file return of income tax and to take up job in filing of tax.

UNIT I INCOME UNDER THE HEAD CAPITAL GAINS

12

Capital Assets: Concept- Types- Cost Inflation Index (CII) -Transfer Price- Transfer not regarded as Transfer- Cost of Acquisition of various Assets- Deductions from Capital Gains- Exemptions U/S 54- Computation of Taxable Capital Gains (including problems).

UNIT II INCOME UNDER THE HEAD OTHER SOURCES

12

Interest on Securities- Bond washing transactions- Dividend on shares- Casual Income- Family pension- Gifts received and other general incomes including deductions- Deemed income.

UNIT III SET-OFF AND CARRY FORWARD OF LOSSES

12

Deductions from Gross Total Income 80C to 80U and Rebates- Clubbing and Aggregation of incomes- Set off and carry forward of losses.

UNIT IV ASSESSMENT OF INDIVIDUAL S 12

Taxable Income of an Individual -Computation of Taxable Income and Tax Liability - Eligible Exemptions and Deductions- Computation of Taxable Income and Liability- Relief of Income Tax.

UNIT-V ASSESSMENT OF FIRMS & LLP 12

Assessment of Firm: Meaning of Partnership– Assessment as a Firm – Book proof –

Remunerations rules to partner – Computation of Income of Partner from the Firm- Types of Assessment.

Total: 60 Hrs

Course Outcomes:

CO1- To familiar with the computation of capital gain

CO2- To familiar with the computation of income from other sources

CO3- To know about the aggregation of income and deduction u/s 80C to 80U

CO4- To know about the assessment of individuals

CO5- To aware about the income tax authorities and their powers and duties

Text books:

1. V.B. Gaur &Narang , "Income Tax Law And Practice", Kalayani Publishers,2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, "Income Tax Law And Practice" Margham Publications,2008.

References:

1. Dr Vinod K. Singhania, "Income Tax Law And Practice", Taxmann Publications Pvt. Limited, 2005.
2. V. Balachandran, S. Thothdri, "Taxation Law and Practices", Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

WEBSITES:https://www.icsi.edu/media/website/Tax_Law_and_Practice

WEBSOURCES:https://www.aegonlife.com/insurance-investment-knowledge/income-tax-act-1961/

24CBCO63 INDUSTRIAL LAW AND PUBLIC RELATIONS

L	T	P	O	C
4	0	0	2	4

Course Objectives : Understand the Legal Framework Governing Employment and Industrial Relations, Develop the Skills to Manage Public Relations in Industrial Settings, Analyze the Intersection of Law, Ethics, and Public Perception:

UNIT I 12

FACTORIES ACT, 1948: definitions – health – safety – welfare – working hours of adults. Employment of women – employment of young persons – leaves with wages.

UNIT II 12

MINIMUM WAGES ACT, 1948: Interpretation - Fixing minimum rates of wages – Minimum rate of wages – Procedures for fixing - Committee and Advisory boards – Payment of minimum wages – Register and Records – Inspectors – Claims – Penalties and Procedures – The schedule. THE INDUSTRIAL DISPUTES ACT, 1947: Definitions – Authorities – Strikes and Lockouts – Layoff and Retrenchment – Special provision relating to Lay – off – Retrenchment and Closure- Penalties

UNIT III 12

PUBLIC RELATIONS: Public relations – Concept – Definition – Scope – Elements – Objectives – Types-benefits- Cultural concept as an adjunct to public relations.

UNIT IV 12

Public relations for education and training – VIP's public relation officers- Definition _ Importance of PROs – Role and functions of PROs. Media – Public relations

and the press – Radio - Audio – Visual media – News and features – Press in India.

UNIT V **12**

Public relations in Indian economic development – Management – Functions – Professionalism in public relations – Functions of public relations department – Budgeting for public relations – Measurability in public relations evaluations.

Course Outcome

At the end of this course students will be able to,

CO1 Explain Basic provisions of Factories Act 1948.

CO2 Describe the process relating to minimum wage and provisions regarding Industrial Dispute Act.

CO3 Discuss the concepts and importance of Public Relations.

CO4 Reckon the role of various medias in Public Relations.

CO5 Describe the role of Public Relations in various capacities.

TEXT BOOK:

1. Balaji and Sreenivasan, Industrial Law and Public Relations – Margham Publications.2018

Reference Books:

1. N.D.Kapoor, Mercantile Law – Sultan Chand Publications.2015
2. Chawka and Garg, Mercantile Law – Sultan Chand 2011

24DBCO64 CORPORATE SOCIAL RESPONSIBLILTY

L	T	P	O	C
4	0	0	2	4

Course Learning Objective:

The object of this course is to impart basic knowledge of Corporate Social Responsibility, Business Ethics, Corporate Governance and Social Responsibility Accounting.

UNIT – I CORPORATE SOCIAL RESPONSIBILITY 12

Concept of Social Responsibility-Guidelines for Social Responsibility -Arguments in favor of and against of Social Responsibility-Social Responsibility towards various stake holders Social Responsibility of Business in India.

UNIT – II BUSINESS ETHICS 12

Meaning of Ethics and Business -Ethics Need for Business Ethics Principles of Business Ethics - Factors Affecting Business Ethics - Benefits of Business Ethics - Business Ethics in India.

UNIT – III CORPORATE GOVERNANCE 12

Concept of Corporate Governance -Need and Significance of Corporate Governance -Principles of Corporate Governance - SEBI Code on Corporate Governance - Corporate Governance in India.

UNIT – IV LEVELS OF CORPORATE GOVERNANCE 12

Levels of Governance Structure -Corporate governance and role, responsibilities and powers - Corporate Management Committee and Divisional Management Committee.

UNIT – V SOCIAL RESPONSIBILITY ACCOUNTING 12

Concept of Social Responsibility - Accounting Need and Importance of Social Responsibility - Accounting Reporting Standards - CSR Provisions under Companies Act 2013 -TWO CSR Reports of Public Limited Companies.

Course Outcomes

At the end of this course students will be able to,

CO1	Identify and analyze key components of Corporate Social Responsibility (CSR) strategy
CO2	Eloquent the role of cross-sector collaboration and partnerships in Corporate Social Responsibility (CSR)
CO3	Critically discuss on emerging trends and practices to the modals of Corporate Social Responsibility (CSR).
CO4	Understand typical management challenges and opportunities relevant to a broad range of Corporate Social Responsibility (CSR) issues involving government, business and the non-profit sector.

Text Books

1. A handbook of Corporate Governance & Social Responsibility by David Crowther & Guler Ares, Published by Gower Publishing Ltd.
2. Business Ethics and Corporate Governance workbook by ICFAI University Press.
3. Corporate Governance by Devi Singh & Subhash Garg, Excel books.

Reference Books

1. T. Ramasamy, Principles of Management, Himalaya Publishing House.

2. C.B. Gupta, Management : Theory and Practice by Sultan Chand & Sons, New Delhi

Web links:

- https://elearningindustry.com
- https://essentialskillz.com

24IBCO61 **MARKETING MANAGEMENT**

L	T	P	O	C
4	0	0	2	4

Course Objective: to acquaint the students with the basics of marketing to make them understand the consumer behaviour and buying motives

UNIT I INTRODUCTION 12

Nature Scope and importance of marketing – marketing approaches – Role of marketing – Various environmental factors affecting marketing functions – concept of marketing mix – Market – meaning types of market.

UNIT II CONSUMER BEHAVIOUR 12

Consumer Behavior – Meaning and its importance – factors influencing Buying Behavior Buying motives.

UNIT III PRODUCTS 12

Products –Classifications of products – Product characteristics – new product development process – product life cycle – product positioning, Targeting, Branding and Packaging – Market segmentation – needs and basis of segmentation.

UNIT IV PRICING 12

Pricing – Objection of pricing, pricing policies and procedures, Factors influencing pricing decision – importance of distribution, Various kinds of marketing channels.

UNIT V SALES FORECASTING 12

Sales forecasting – Various methods of sales forecasting sales management – Motivation and Compensation of salesman – Personal selling – Direct selling – Sales promotion – An overview of Advertising, Publicity and public Relations.

Total: 60Hrs

Course Outcomes

At the end of this course students will be able to,

CO1	Develop an idea about Marketing and its functions
CO2	Get an outline of Consumer behaviour and factors influencing buying behaviour
CO3	Extend their knowledge about Products and its classifications
CO4	Make use of Pricing policies and knowledge about various kinds of channels of distribution for real life situations
CO5	Build an idea about Sales Forecast

Text books:

1. Philp Kotler, "Marketing Management", Pearson Education, 06-Jan-2018.
2. Slanton , W.J. "Fundamentals of Marketing", McGraw-Hill, 01-Jan-1994.

Reference books:

1. Rajan Nair, "Marketing Management", Sultan Chand & Sons, 01-Jan-1995
2. Ramaswany Namakumari, "Marketing Management", Macmillan India Limited, 2002.

Weblinks:

- https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf

https://www.sscasc.in/wp-content/uploads/downloads/BBM/Marketting.pdf

24SBCO61 **MINI PROJECTS**

L	T	P	O	C
0	0	4	1	2

Course Objective:

The mini project is designed to help students to develop practical ability and knowledge with the practical tools/techniques for solving real life problems related to the industry, academic institutions and computer science research. The course Mini Project is one that involves practical work for understanding and solving problems in the field of Commerce.

Instructions for preparation of Mini-Project Reports

The Mini-Project should be written in standard scientific paper format. **Title page:** Authors name, Supervisor Name and Designation **Abstract:**250 words = 1 page.

Introduction: ~500-750 words = 2-3 pages **Materials and Methods**: ~1500 words = 6 pages **Results:**~1500 words = 6 pages

This should provide a concise account of the results obtained, in a logical order that hope fully tells a story. This will not necessarily be the order in which you carried out the experiments! Make maximum use of figures / tables - remember a picture often replaces a thousand words. A standard scientific paper in most journals will contain~6 (maximum 8) figures or tables.

Discussion:1500words =6pages

This is valuable inclusion in a project report where the student may not have sufficient time to complete the work and it contains constant ideas of further work.

Reference:1250words=5 pages

Standard format should be followed and include all the details, Including the full reference in the list maximum of 30 reference is adequate.

Course Outcome

At the end of this course students will be able to,

CO1	Students will be able to practice acquired knowledge within the chosen area of technology for **project** development
CO2	Identify, discuss and justify the technical aspects of the Chosen **project** with a comprehensive and systematic approach.
CO3	To inculcate innovative thinking and thereby preparing students for main project
CO4	To setup self-maintenance cell with in departments to ensure optimal Usage of infrastructure facilities.

24CBCO71 ADVANCED FINANCIAL MANAGEMENT

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE:

To introduce the students to the vitty – gritty of financial management to understand the role of financial manager to give them an input into various concept like capital structure planning, cost of capital, dividend policies and working capital which will be foundation if they go for management studies.

UNIT I INTRODUCTION TO FINANCIAL MANAGEMENT 12

Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management.

UNIT II CAPITAL STRUCTURE 12

Capital structures Planning – Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

UNIT III COST OF CAPITAL 12

Cost of capital – Cost of equity – Cost of preference capital – Cost of debt – Cost retained earnings – Weighted average (or) composite of capital (WACC).

UNIT IV DIVIDEND POLICIES 12

Dividend policies – Factors affecting dividend payment – Company law provisions on dividend payment – Various Dividend models (Walter's Gordon's – M.M. Hypothesis) .

UNIT V WORKING CAPITAL 12

Working capital – Components of working capital – Working Capital Operating Cycle – Factors influencing working capital – Determining (or) forecasting of working capital requirements.

Total: 60 Hrs

Course Outcomes:

CO1- Can learn important functions of finance.

CO2- Can gain information about capital structure.

CO3- To know about cost of capital and WACC.

CO4- Students can learn dividend policy.

CO5- Students able to know about working capital management.

Text books:

1. I.M. Pandey , “Financial Management”,Vikas Publishing House Pvt Ltd, 01-Nov-2009
2. P.c. Kulkarni, “Financial Management”, B.G. Sathyaprasad, Himalaya Publications,2004.

Reference:

1. Dr..V.R.Palanivelu, “Financial Management”, S.Chand Publication,2010

L	T	P	O	C
4	0	0	2	4

Course objective:

To provide a sound foundation for using digital banking products and to keep abreast of the latest payment systems and platforms in Indian banking.

UNIT I: DIGITAL BANKING PRODUCTS 12

Introduction – Types of digital banking products – Evolution and utility- Customer education effective usage – Types of cards and features - EMV technology - Approval Processes for Cards – Back-end operations – Recovery and follow-ups.

UNIT II: ATMS AND CASH DEPOSIT MACHINES (CDMs) 12

Overview and history - Proprietary, Brown Label and White Label ATMs - Profitability of ATMs and CDMs - Risk Management and Frauds- Back End Operations and Technology.

UNIT III: MOBILE AND INTERNET BANKING 12

Product features and diversity - Corporate and Individual Internet Banking - Integration with e-Commerce merchant sites- Approval processes for POS Terminals- Financial Inclusion – Logic and logistics- Vehicles for Financial Inclusion- Business Correspondents/ Business facilitators- Digital Banking Products for Financial Inclusion.

UNIT IV: MARKETING OF DIGITAL BANKING PRODUCTS 12

Introduction – Objectives – Product planning – Structure for marketing digital banking products – Sales delivery to customers – Concept of e-galleries – Marketing for financial inclusion – Dangers of misselling – New developments in digital banking: Fintechs, blockchain, cryptocurrency – Use of analytics.

UNIT V: PAYMENT SYSTEMS 12

Overview of global and domestic payment systems – Unified Payments Interface (UPI) - National Electronic Fund Transfer (NEFT) - Real-time Gross Settlement (RTGS) - Immediate Payment Service (IMPS) - National Unified USSD Platform (NUUP) - National Automated Clearing House (NACH) - Aadhaar Enabled Payment System (AEPS) e-KYC - Cheque truncation System (CTS)- National Financial Switch (NFS) - Forex settlements.

Course Outcomes

At the end of the course, the students will be able to acquire the following skill sets:

CO1	Familiarization with the types and features of different digital banking products.
CO2	In-depth understanding of the nuances of back-end operations of ATMs and CDMs.
CO3	Develop leadership skills in the correspondence and approval process of mobile and internet banking products.
CO4	Resourceful use of analytics in bank fraud detection and control.
CO5	Skillful deployment of the payment systems to suit emerging needs.

RECOMMENDED BOOKS

- Digital banking, Indian Institute of Banking & Finance (IIBF), Taxmann Publications Pvt. Ltd., ISBN: 9789357785952

Reference books:

- Chris Skinner, Digital Bank, Embassy Books, ISBN: 9789386450364
- Brett King, Bank 4.0: Banking Everywhere, Never at a Bank. 1st Edition. Wiley Publishers. ISBN: 978-1119506508.

Website links:

- https://www.niti.gov.in/sites/default/files/202302/DigitalBanking07202022_compressed.pdf
- https://iibmjournalofmanagementstudies.in/index.php/iibm/article/download/1094/896

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE:

To understand the components of successful customer care

To know how to develop a plan for implementing effective customer care

To understand how you, as a leader, can help to develop a 'customer focused' team

To be able to assess your own, and your company's performance, in the different levels of customer service

To identify customer service barriers within your organization

UNIT-I INTRODUCTION 12

Definitions - Concepts and Context of relationship Management – Evolution - Transactional Vs Relationship Approach – CRM as a strategic marketing tool – CRM significance to the stakeholders.

UNIT II UNDERSTANDING CUSTOMERS 12

Customer information Database – Customer Profile Analysis - Customer perception, Expectations analysis – Customer behavior in relationship perspectives; individual and group customer's - Customer life time value – Selection of Profitable customer segments.

UNIT III CRM STRUCTURES 12

Elements of CRM – CRM Process – Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM – CRM road map for business applications.

UNIT IV CRM PLANNING AND IMPLEMENTATION **12**

Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call center management – Role of CRM Managers.

UNIT V TRENDS IN CRM **12**

e- CRM Solutions – Data Warehousing – Data mining for CRM – an introduction to CRM software packages.

REFERENCE BOOKS

H.Peeru Mohamed and A.Sahadevan, Customer Relation Management, Vikas Publishing 2005.

2. Jim Catheart, The Eight Competencies of Relatioship selling, Macmillan India, 2005.

3. Assel, Consumer Behavior, Cengage Learning, 6th Edition.

4. Kumar, Customer Relationship Management - A Database Approach, Wiley India, 2007.

5. Francis Buttle, Customer Relationship Management : Concepts & Tools, Elsevier, 2004.

24DBCO71 RESEARCH METHODOLOGY

L	T	P	O	C
4	0	0	2	4

Course Objective: This paper highlights the various postulates of research problems, research design,

writing a thesis and modern statistical methods. This helps to carry out research problem individually in a perfect scientific method.

Unit-I: Meaning of Research - Function of Research 12

Meaning of Research - Function of Research – Characteristics of Research – Steps involved in Research – Research in Pure and Applied Sciences - Inter Disciplinary Research. Factors which hinder Research – Significance of Research - Research and scientific methods – Research Process– Criteria of good Research – Problems encountered by Researchers – Literature review.

Unit - II: Identification of Research Problem 12

Selecting the Research problem – Necessity of defining the problem – Goals and Criteria for identifying problems for research. Perception of Research problem – Techniques involved in defining the problem – Source of problems – Personal consideration.

Unit- III: Research Design 12

Formulation of Research design – Need for Research design – Features of a good design – Important concepts related to Research design. Different research designs – Basic principles of experimental designs – Computer and internet in designs.

Unit-IV: Interpretation and Report Writing 12

Meaning and Technique of interpretation – Precautions in interpretation – Significance of report writing – Different steps in writing a report – Layout of a Research report. Types of report – Mechanics of writing a research report – Precautions for writing a research report – Conclusion.

Unit -V: Statistical Techniques and Tools 12

Introduction of statistics – Functions – Limitations – Measures of central tendency - Arithmetic mean – Median – Mode – Standard deviation – Co-efficient of variation (Discrete serious and continuous serious) – Correlation - Regression – Multiple Regression. Sampling distribution – Standard error – Concept of point and interval estimation – Level of significance – Degree of freedom – Analysis of variance – One way and two way classified data – 'F'-test.

Course Outcomes

At the end of this course students will be able to,

CO1	Comprehend the Fundamentals of Research

CO2	Identify and Define Research Problems
CO3	Design Effective Research Plans
CO4	Interpret and Report Research Findings
CO5	Apply Statistical Tools in Research

Text Books and References:

1. A Hand Book of Methodology of Research, Rajammall, P. Devadoss and K. Kulandaivel, RMM Vidyalaya press, 2019.
2. Research Methodology Methods & Techniques, C.R. Kothari – New Age international Publishers, Reprint 2018.
3. Thesis and Assignment Writing, J. Anderson, Wiley Eastern Ltd., 2016.
4. Research Methodology, Mukul Gupta, Deepa Gupta – PHI Learning Private Ltd., New Delhi, 2011.
5. Fundamentals of Mathematical statistics, S.C. Gupta and V.K. Kapoor, Sultan Chand & Sons,New Delhi,2019.
6. Statistical Methods , G.W. Snedecor and W.G. Cochrans, Lowa state University Press,2017.

24RBCO71 RESEARCH PROJECT I

L	T	P	O	C
0	0	12	2	6

I. Each student has to undertake a project individually.

II. Maximum 10 students under the supervision of a faculty.

III. **The students must undergo project work in the V semester vacation in any of the private and public limited Companies.**

IV. **The candidates should submit the consent certificate from the organisations for having undertaken the project work.**

V. **The project report must be typed and hard bond.**

VI. **The project report must be submitted at the end of VI semester.**

VII. **Failure to submit the project Report or failure to appear at the Viva-Voce Examination will be treated as "Absentees" in the Examination and the absentees has to submit the Project Report and appear at the Viva – Voce Examination in the subsequent years.**

VIII. **No marks will be allotted on the Project Report, unless a candidate appears at the Viva-Voce Examination and submits his/her Project Report.**

IX. **Evaluation of the Project Work to be done jointly by one internal expert and one external expert with 40:60 Weightage.**

X. **A Candidate has to qualify in the Project Work individually and the minimum marks to qualify in the project work are 40% (Report + Viva Voce).**

XI. **Marking Scheme for Project Report and Viva – Voce Examination :**

Project Report (60 marks)

Chapter 1: Introduction - 10 marks

Chapter 2: Conceptual Framework / Review of Literature – 10 Marks

Chapter 3: Analysis and Interpretation - 30 marks

Chapter 4: Conclusion, Findings & Recommendations – 10marks

Evaluation Procedure for Viva- Voce (40 marks)

In Course of Viva – Voce Examination, the questions may be asked in the following areas.

Importance/Relevance of the study, Objectives of the Study, Research Methodology/ Mode of Enquiry - 10 marks

Explanation of the analysis, findings, concluding observations, recommendations, Limitations of the study - 20 marks

Course Outcome

At the end of this course students will be able to,

CO1	Demonstrate capacity to lead and manage change through collaboration with others

CO2	Demonstrate an understanding of the ethical issues associated with practitioner research
CO3	Analyse data and synthesize research findings
CO4	Report research findings in written and verbal forms
CO5	Use research findings to advance education theory and practice.

24CBCO81 ADVANCED COST & MANAGEMENT ACCOUNTING

L	T	P	O	C
3	0	2	2	4

Course Objective:

- The objective of this course is to equip students with advanced knowledge and skills in cost and management accounting.
- The course will provide a comprehensive understanding of cost systems, costing methods, and techniques used in managerial decision-making.

- By the end of the course, students will be able to analyze, design, and manage costing systems, perform cost control and reduction, and effectively apply costing methods to enhance business decision-making and financial performance.

UNIT 1: 12

Installation of costing system - Overview - Legal requirements - Control systems - Cost reduction techniques - Waste management.

UNIT 2: 12

Costing methods - Overview - Product costing techniques - Process costing approaches - Treatment of equivalent units - Inter-process profit considerations - JIT costing principles - Activity-based costing methods.

UNIT 3: 12

Cost Volume Profit Analysis - Overview - Decision-making scenarios - Make or buy decisions - Responsibility Accounting - Transfer Pricing - Segment Performance measurement.

UNIT 4: 12

Standard Costing & Variance Analysis - Overview - Standard costing methods - Variance analysis techniques - Corrective actions.

UNIT 5: 12

Financial Statement analysis - Overview - Ratio analysis - Funds / Cash flow statement analysis.

Course Outcome:

CO1	Apply Cost Reduction and Waste Management Techniques
CO2	Implement various costing methods
CO3	Analyze Cost-Volume-Profit (CVP) Data
CO4	Utilize Standard Costing and Variance Analysis

CO5	Evaluate Financial Statements

RECOMMENDED TEXT BOOKS:

1. Murthy and Gurusamy, Cost Accounting, Vijay Nicole Imprints and Tata McGraw Hill
2. Murthy and Gurusamy, Management Accounting, Vijay Nicole Imprints and Tata McGraw Hill
3. Horngren C. T. Cost Accounting -A Managerial Emphasis, New Delhi, Pearson Education
4. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi
5. Reddy T S and Y.H. Reddy, Cost and Management Accounting, Margam Publications, Chennai

WEB REFERENCES:

www.futureaccountant.com
www.ce.cmu.edu
www.computerizedaccount.tripod.co

24CBCO82 MANAGEMENT INFORMATION SYSTEM

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES: Understanding the Role of MIS in Organizations, Developing Information System Management Skills, Analyzing and Designing Information Systems, Understanding Technology and Infrastructure.

UNIT – I INTRODUCTION **12**

Data, Information, Intelligence, Information Technology, Information System, evolution, types based on functions and hierarchy, System Analyst – Role, Functions.

UNIT – II SYSTEMS ANALYSIS AND DESIGN **12**

SDLC, SSLC, Systems Analysis and System Design, Tools – DFD – ER – Object modeling, DBMS – RDBMS – OODBMS.

UNIT – III INFORMATION SYSTEM **12**

Financial, Marketing, Personnel, Production, Materials Information System, DSS, EIS, KMS, GIS, International Information System.

UNIT – IV SECURITY AND CONTROL **12**

Security, Testing, Error detection, Controls, IS Vulnerability, Computer Crimes, Securing the Web, Intranets and Wireless Networks, Software Audit, Ethics in IT.

UNIT – V NEW IT INITIATIVES **12**

e- business, e-governance, ERP, SCM, e-CRM, Data warehousing and Data Mining, Business Intelligence, Pervasive Computing, CMM.

Course Outcome

At the end of this course students will be able to,

CO1	Describe the role of information technology and decision support systems in business and record the current issues with those of the firm to solve business problems.
CO2	Introduce the fundamental principles of computer-based information systems analysis and design and develop an understanding of the principles and techniques used.

CO3	Enable students understand the various knowledge representation methods and different expert system structures as strategic weapons to counter the threats to business and make business more competitive.
CO4	Assess the impact of the Internet and Internet technology on electronic commerce and electronic business and understand the specific threats and vulnerabilities of computer systems.
CO5	Provide the theoretical models used in database.

REFERENCE BOOKS

1. Gordon Davis, Management Information System : Conceptual Foundations, Structure and Development, Tata McGraw Hill, 2000.
2. Haag, Cummings and Mc Cubbrey, Management Information Systems for the Information Age, McGraw Hill, 2005.
3. Turban, McLean and Wetherbe, Information Technology for Management – Transforming Organisations in the Digital Economy, John Wiley, 2007.
4. Raymond McLeod and Jr. George P. Schell, Management Information Systems, Pearson Education, 2007.
5. James O Brien, Management Information Systems – Managing Information Technology in the E-business enterprise, Tata McGraw Hill, 2002.
6. Corey Schou and Dan Shoemaker, Information Assurance for the Enterprise – A Roadmap to Information Security, Tata McGraw Hill, 2007.
7. Frederick Gallegor, Sandra Senft, Daniel P. Manson and Carol Gonzales, Information Technology Control and Audit, Auerbach Publications, 2007.

24CBCO83 CORPORATE FINANCE

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES:

The main objective of the course is to provide the conceptual background for corporate financial analysis from the point of corporate value creation. The course develops theoretical framework for understanding and analyzing major financial problems of modern firm in the market environment. Requires the knowledge in micro and macroeconomics, accounting and banking.

UNIT I FINANCIAL SYSTEM OVERVIEW:

Overview of Indian Capital Market; Corporate Finance and Financial Management Scope, Relevance, Function. Investment, Financing and Dividend Decision: Interrelationship and Factors affecting; Objectives of Corporate Finance, Profit Maximization; Wealth Maximization.

UNIT II CONCEPT OF CORPORATE FINANCE:

Capital Investment: Needs and Factors effecting Capital Investment; Risk and Return- Correlation; Time Value of Money; Agency problem - Features and solution.

Capital Budgeting; Principles of Capital Budgeting; Capital Budgeting: Meaning, Importance and Types; Capital Budgeting Process / Steps involved; Role of a Financial Manager.

UNIT III ISSUE AND PRICE FIXING : Credit Rating and IPO grading – concept, purpose and procedure; Public Issue; Common Conditions and eligibility requirements; Initial Public Offer (IPO);Further Public Offer (FPO);Bonus Issue, Rights Issue, Book Building Concept and Meaning, Bidding Procedure. Equity Finance: Share Capital; Prospectus; Meaning, importance and kinds; Information and disclosure requirements; Regulations to be referred: a. SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009. DEBT FINANCE: Debentures- Nature, Issue and Class; Deposit and acceptance; Creation of charge, fixed and floating charges.

Unit IV INTERMEDIARIES:

Intermediaries – Meaning and Importance; Types of Intermediaries and their role in Capital Market, Merchant Bankers, Registrars and Share Transfer Agents, Underwriters, Debenture Trustees, Bankers to an Issue, Credit Rating Agencies, Stock Brokers, Sub-brokers, Portfolio Managers, Guidelines for Primary Issue – ICDR 2009

Unit V CORPORATE FUND RAISING: Dematerialization of Securities: Concept, benefits and working machinery of a Depositary, Various instruments of raising finance, Indian Depository receipts (IDR), American Depository Receipts (ADR), Global Depository receipts (GDR)

Course Outcome

At the end of this course students will be able to,

CO1:	Understand key concepts of corporate finance, including financial objectives, capital structure, and value creation for shareholders.
CO2:	Analyze financial statements and evaluate a company's financial performance using various financial ratios and tools.
CO3:	Apply capital budgeting techniques to assess investment proposals and make effective long-term financial decisions.
CO4:	Evaluate different sources of finance and formulate optimal capital structure

	strategies to minimize cost of capital.
CO5:	Make informed working capital management decisions to ensure liquidity, profitability, and operational efficiency.

Reference books:

1. Corporate Finance book (Ahuja Narender L.)
2. Principles of Corporate Finance (SIE) Richard A. Brealey, Stewart C. Myers
3. V.Subbu Lakshmi, Corporate Finance Research Insights, the ICFAI University press. (2004).
4. S. C. Kuchhal, Corporation Finance; Principles and Problems, (6th ed.1966).
5. T.R. Venkatesh-New Financial Markets the regulators fame work, ICFAI (2005).
6. Babby Dutta, Indian Financial Markets the regulations framework, ICFAI-2005.
7. Board of Editors, Financial Strategy Conceptual Issue, ICFAI, 2006.

24DBCO81 HUMAN RESOURCE MANAGEMENT

L	T	P	O	C
4	0	0	2	4

Course Objective:

To understand the organizations HRM practices, HR planning, Training Activities, Compensation and reward Planning, Performance Appraisal systems

UNIT – I **12**

Introduction of Human Resources Management: Importance of Human Resources, Definition and Objectives of Human Resources Management, Qualities of a good HR manager – Evolution and growth of Human Resource Management in India. Functions of Human Resource Management. Strategic Human

Resource Management (SHRM). Human Resource Policies: Need, type and scope, Human Resource Accounting and Audit.

UNIT – II **12**

Human Resource Planning and Development (HRP & D): Human Resources Planning: Long and Short term planning, Job Analysis, Skills inventory, Job Description, Job Specification and Succession Planning, Strategic Human Resource Planning. Recruitment and selection: Purposes, types and methods of recruitment and selection, Relative merits and demerits of the different methods, Recruitment and Social Media. Placement, Induction, Transfers, Promotions, Dismissal, Resignation, Exit Interviews, Reduction of attrition rate.

UNIT – III **12**

Training, Development & Career Management: Importance and benefits of Training and Development, Types of Training Methods, Executive Development Programs, Concept and process of Career Management.

UNIT – IV **12**

Performance Management: Importance, process and Methods: Ranking, rating scales, critical incident method, removing subjectivity from evaluation, MBO as a method of appraisal, Performance Feedback, Online PMS.

UNIT – V **12**

Compensation Management: Wage and Salary Administration: Job Evaluation, Calculation of Wage, Salary, Prerequisites, Compensation Packages, Cost of Living Index and Calculation of Dearness Allowance, Rewards and Incentives: Financial and non-financial incentives, Productivity – linked Bonus, Compensation Criteria, Rewards and Recognition.

COURSE COUTCOME

CO1	Understand the Fundamentals of HRM
CO2	Develop Human Resource Plans, Recruitment and Selection
CO3	Implement Training and Development Programs
CO4	Understand and Apply Performance Management
CO5	Design and Manage Compensation Systems

Reference Books

1. Ashwathappa, K., Human Resource Management, 6th Edition, Tata McGraw-Hill Education Pvt. Ltd., 2010.

2. DeCenzo, D.A. and Robbins, S.P., Human Resource Management, 10th Edition, Wiley India Pvt. Ltd., 2011.

3. Dessler, G., Human Resource Management, 12th Edition, Pearson, 2011. 4. Ivanecevich, J.M., Human Resource Management, 10th Edition, Tata McGraw-Hill Education Pvt. Ltd., 2010.

5. Mamoria, C.B. and Gankar,S.V., Personnel Management, Himalaya Publishing House, 2011.

24RBCO81 RESEARCH PROJECT II

L	T	P	O	C
0	0	12	2	6

XII. Each student has to undertake a project individually.

XIII. Maximum 10 students under the supervision of a faculty.

XIV. The students must undergo project work in the V semester vacation in any of the private and public limited Companies.

XV. The candidates should submit the consent certificate from the organisations for having undertaken the project work.

XVI. The project report must be typed and hard bond.

XVII. The project report must be submitted at the end of VI semester.

XVIII. Failure to submit the project Report or failure to appear at the Viva-Voce Examination will be treated as "Absentees" in the Examination and the absentees has to submit the Project Report and appear at the Viva – Voce Examination in the subsequent years.

XIX. No marks will be allotted on the Project Report, unless a candidate appears at the Viva-Voce Examination and submits his/her Project Report.

XX. Evaluation of the Project Work to be done jointly by one internal expert and one external expert with 40:60 Weightage.

XXI. A Candidate has to qualify in the Project Work individually and the minimum marks to qualify in the project work are 40% (Report + Viva Voce).

XXII. Marking Scheme for Project Report and Viva – Voce Examination :

Project Report (60 marks)

Chapter 1: Introduction - 10 marks

Chapter 2: Conceptual Framework / Review of Literature – 10 Marks

Chapter 3: Analysis and Interpretation - 30 marks

Chapter 4: Conclusion, Findings & Recommendations – 10marks

Evaluation Procedure for Viva- Voce (40 marks)

In Course of Viva – Voce Examination, the questions may be asked in the following areas. Importance/Relevance of the study, Objectives of the Study, Research Methodology/ Mode of Enquiry - 10 marks

Explanation of the analysis, findings, concluding observations, recommendations, Limitations of the study - 20 marks

Course Outcome

At the end of this course students will be able to,

CO1	Demonstrate capacity to lead and manage change through collaboration with others
CO2	Demonstrate an understanding of the ethical issues associated with practitioner research
CO3	Analyse data and synthesize research findings
CO4	Report research findings in written and verbal forms
CO5	Use research findings to advance education theory and practice.

CYBER SECURITY

L	T	P	O	C
3	0	0	2	3

COURSE OBJECTIVE

- To provide foundational knowledge of cyberspace, web technologies, and the evolving landscape of cyber security and its challenges.
- To familiarize students with the types of cybercrimes, legal frameworks including the IT Act 2000, and organizational measures for mitigating cyber threats.
- To equip students with practical understanding of securing digital devices, social media usage, e-commerce platforms, and digital payment systems.

UNIT I INTRODUCTION TO CYBER SECURITY 9

Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyberspace, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyberspace, Concept of cyber security, Issues and challenges of cyber security

UNIT II CYBER CRIMEAND CYBER LAW 9

Classification of cyber crimes, Common cyber crimes- cyber crime targeting computers and mobiles, cyber crime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks, zero day and zero click attacks, Cybercriminals modus-operandi , Reporting of cyber crimes, Remedial and mitigation measures, Legal perspective of cyber crime, IT Act 2000 and its amendments, Cyber crime and offences, Organisations dealing with Cyber crime and Cyber security in India, Case studies.

UNIT III SOCIAL MEDIA OVERVIEW AND SECURITY 9

Introduction to Social networks. Types of Social media, Social media platforms, Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media, Case studies.

UNIT IV E – COMMERCE AND DIGITAL PAYMENTS 9

Definition of E- Commerce, Main components of E-Commerce, Elements of E-Commerce security, E-Commerce threats, E-Commerce security best practices, Introduction to digital payments, Components of digital payment and stake holders, Modes of digital payments- Banking Cards, Unified Payment Interface (UPI), eWallets, Unstructured Supplementary Service Data (USSD), Aadhar enabled payments, Digital payments related common frauds and preventive measures. RBI guidelines on digital payments and customer protection in unauthorised banking transactions. Relevant provisions of Payament Settlement Act,2007

UNIT V DIGITAL DEVICES SECURITY, TOOLS AND TECHNOLOGIES FOR CYBER SECURITY 9

End Point device and Mobile phone security, Password policy, Security patch management, Data backup, Downloading and management of third party software, Device security policy, Cyber Security best practices, Significance of host firewall and Ant-virus, Management of host firewall and Anti-virus, Wi-Fi security, Configuration of basic security policy and permissions.

COURSE OUTCOME

CO1: To explain the architecture of cyberspace, web technologies, and internet infrastructure with respect to cyber security.

CO2: To Identify various cyber crimes and evaluate legal remedies under the IT Act 2000 and associated cyber laws in India.

CO3: To Analyze the structure and impact of social media platforms and assess the security risks and legal implications of online content.

CO4: To understand e-commerce and digital payment mechanisms, including associated frauds, security practices, and relevant legal provisions.

CO5: To Apply cyber security tools and best practices for securing personal and organizational digital devices, networks, and systems.

TEXTBOOK/ REFERENCES

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3. Security in the Digital Age: Social Media Security Threats and Vulnerabilities byHenry A. Oliver, Create Space Independent Publishing Platform. (Pearson , 13thNovember, 2001)

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5. Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, DominantPublishers.

6. Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition,Wiley India Pvt. Ltd.7. Fundamentals of Network Security by E. Maiwald, McGraw Hill