

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

Bachelor of Commerce General

Three Years

/

B.Com (Hons) General

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

School of Management Studies & Commerce

VELS

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

DEPARTMENT OF COMMERCE (GENERAL)

VISION OF THE DEPARTMENT
To be a center of excellence in the field of Commerce (B.Com), committed to integrating all facets of commerce and management. The goal is to educate and train innovative and competent human resources globally, ensuring they are suitable for the industry, business, and service sectors. The aim is to equip and encourage students to start their own ventures in both urban and rural areas, benefiting both the classes and masses.

MISSION OF THE DEPARTMENT	
M1	To provide a complete and in-depth business education that equips students with the information, skills, and ethical foundation needed to flourish in diverse disciplines of commerce and company management.
M2	To provide a curriculum that is regularly updated with the most recent industry trends and practices, ensuring that graduates are prepared to meet the changing demands of the global business.
M3	To develop a culture of research and innovation, students and faculty are encouraged to participate in scholarly activities that enhance business knowledge and practice.
M4	Students' leadership and professional abilities should be developed, allowing them to confidently and competently take on responsible responsibilities in business and society.
M5	To encourage community involvement and ethical corporate practices, while instilling a feeling of responsibility and commitment to positively impacting society and the economy.

PROGRAMME EDUCATIONAL OUTCOMES (PEO)	
PEO1	Equip graduates with a solid foundation in fundamental business disciplines such as accounting, finance, marketing, and management allowing them to successfully evaluate and solve complex company challenges.
PEO2	Equip graduates for successful jobs in business and commerce by teaching them professional skills like critical thinking, communication, teamwork, and ethical decision-making.
PEO3	Provide graduates with an awareness of the worldwide business environment, including cultural, economic, and regulatory variations, so that they can work effectively in international and multicultural settings.
PEO4	Equip graduates with the essential research and analytical abilities, allowing them to undertake extensive business research, understand data, and make evidence-based judgments.
PEO5	Encourage a commitment to lifelong learning and adaptation, graduates are encouraged to regularly update their skills and knowledge in order to remain relevant in their careers.

PROGRAMME OUTCOMES (PO)	
PO1	*Fundamental Knowledge*: Graduates will exhibit a good understanding of important concepts, theories, and practices in accounting, finance, economics, and business administration.
PO2	*Analytical and Critical Thinking*: Graduates will be able to analyze financial statements, comprehend economic data, and critically evaluate business strategy in order to make sound judgments.
PO3	*Effective Communication*: Graduates will have great oral and written communication abilities, allowing them to express ideas clearly and effectively in a professional setting.
PO4	*Global Business Awareness*: Graduates will have a thorough awareness of global business dynamics, including cultural, economic, and regulatory factors, enabling

	them to compete effectively in a global market.
PO5	*Technology and Tools Proficiency*: Graduates will be able to use modern technology and software tools related to business, such as accounting software, data analysis tools, and digital communication platforms.
PO6	*Teamwork and Leadership*: Graduates will be able to work well in groups as well as demonstrate leadership abilities to manage and motivate others in a corporate setting.
PO7	*Research Competency*: Graduates will be able to undertake business research, including data gathering, analysis, and interpretation, in order to make evidence-based decisions.
PO8	*Problem-Solving Skills*: Graduates will be able to identify corporate problems, develop new solutions, and implement strategies to meet these obstacles.
PO9	*Financial Literacy*: Graduates will have a solid understanding of financial principles and practices, allowing them to efficiently manage their personal and organizational finances.
PO10	*Adaptability and Lifelong Learning*: Graduates will be dedicated to ongoing learning and professional growth, keeping up with changing corporate trends and practices.
PO11	*Ethical Decision-Making*: Graduates will understand and uphold ethical principles in business, ensuring integrity, transparency, and accountability in their professional conduct.
PO12	*Entrepreneurial Skills*: Graduates will have the knowledge and skills to start and manage their own ventures, fostering innovation and contributing to economic growth in both urban and rural areas.

	PROGRAMME SPECIFIC OUTCOMES (PSO)
PSO1	Graduates will be proficient in financial reporting, auditing, taxation, and cost management, preparing them for specialized careers in accounting and finance.
PSO2	Graduates will have strong analytical skills, including the capacity to perform financial analysis, marketing research, and strategic planning, allowing them to make sound business decisions.
PSO3	Graduates will have a thorough understanding of international trade, global business practices, and cross-cultural management, allowing them to function effectively in a globalized company environment.

BOARD OF STUDIES

List of Members

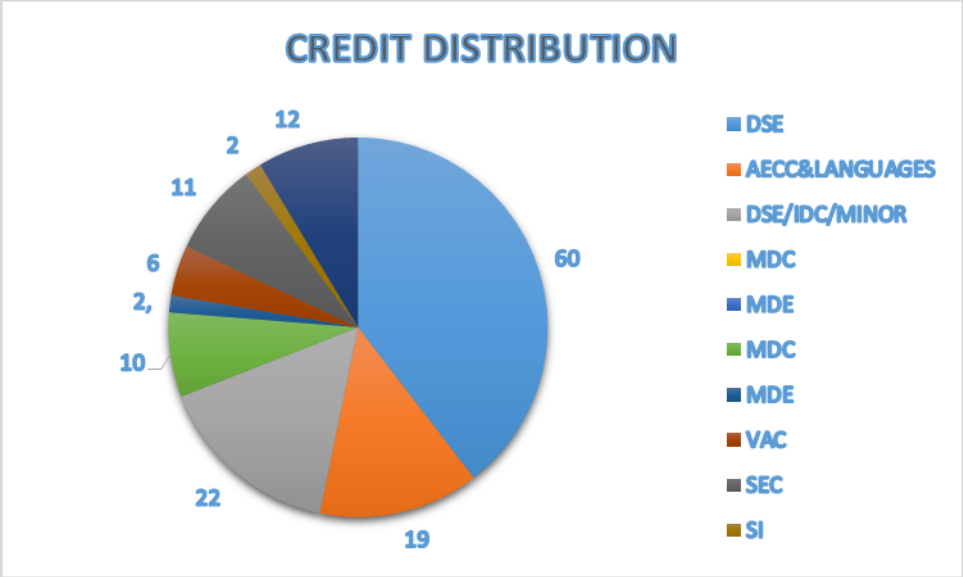
Department of Commerce (General)

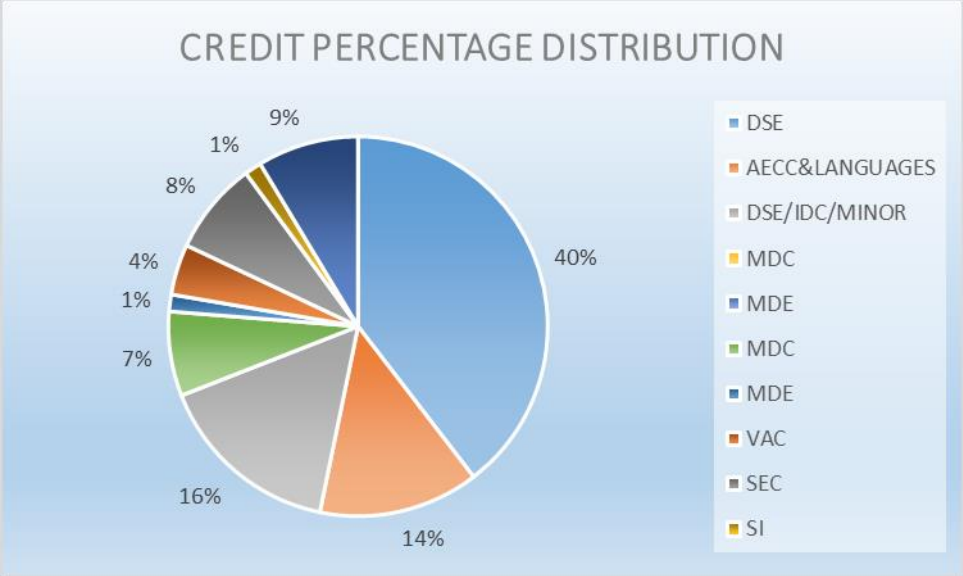
S. No	Name & Designation	Address	Role
1.	Dr. P. JAGADEESAN	Professor & Head B.Com (General)	Internal Member
2.	Dr.R.ANGAYARKANI	Professor Department of Commerce, SRM University	External Academic Expert
3.	Dr.VIDHYA SRIKANTH	Founder &Chairman SA Group of Companies, Chennai	Industrial Expert
4.	Dr.S. JAYAKANI	Associate Professor, B.Com (General) VISTAS, Chennai	Internal Member
5.	Dr. M.VETRIVEL	Associate Professor, B.Com (General) VISTAS, Chennai	Internal Member
6.	Dr. R.V.SUGANYA	Assistant Professor B.Com (General) VISTAS, Chennai	Internal Member
7.	Dr. K.KALAISELVI	Assistant Professor B.Com (General) VISTAS, Chennai	Internal Member
8.	Dr. BHUVANESHWARI.S	Assistant Professor, SRM Faculty of Science & Humanities, SRMIST, Vadapalani Campus University, Vadapalani, Chennai	Alumni Expert

CREDIT DISTRIBUTION

B.Com., (Hons) General
Minimum credits to be earned: 176
B.Com – (General)
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	8	7	8	12	16	60	12	12	84
AECC & Languages	4	4	4	7	-	-	19	-	-	19
DSE / IDC / Minor	3	4	3	4	4	4	22	4	4	30
MDC	3	3	4	-	-	-	9	-	-	9
MDE	-	-	2	-	-	-	2	-	-	2
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	22	22	23	21	22	22	132	22	22	176


CREDIT DISTRIBUTION
12
2
11
6
2,
10
60
22
19
DSE
AECC&LANGUAGES
DSE/IDC/MINOR
MDC
MDE
MDC
MDE
VAC
SEC
SI


CREDIT PERCENTAGE DISTRIBUTION
9%
1%
8%
4%
1%
7%
40%
16%
14%
DSE
AECC&LANGUAGES
DSE/IDC/MINOR
MDC
MDE
MDC
MDE
VAC
SEC
SI

ABBREVIATIONS

DSC	Disciplinary Specific Core
AECC	Ability Enhancement Compulsory Courses
DSE	Disciplinary Specific Elective
IDC	Interdisciplinary / Minor Courses
MDC	Multidisciplinary Courses
MDE	Multidisciplinary Elective
VAC	Value Added Courses
SEC	Skill Enhancement Courses
SI	Summer Internship
RP	Research Project
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 (General) Three Years /
B.Com., (Hons) General Four Years

Total number of Credits: 176

	B.C.om, (Hons) General Minimum Credits to be earned :176 B.Com., General Minimum Credits to be earned: 132									
SEMESTER 1										
			Hours/Week					Maximum Marks		
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
LANG 1	24LTAM11/ 24LHIN11/ 24LFRE11	Tamil I / Hindi I/ French I	2	0	0	1	2	40	60	100
ENG 1	24LENG11	English I	2	0	0	1	2	40	60	100
DSC 1	24CBGL11	Financial Accounting-I	4	0	0	2	4	40	60	100
DSC 2	24CBGL12	Principles of Management	4	0	0	2	4	40	60	100
MDC 1	24MDGL11	Managerial Economics	3	0	0	2	3	40	60	100
DSE 1/ IDC 1 / Minor 1	24EBGL11	Digital Banking	3	0	0	2	3	40	60	100
VAC 1	24DVAC11	Communication Skills	2	0	0	1	2	40	60	100
SEC 1	24SSKU11	Soft Skills I	2	0	0	1	2	40	60	100
SEC 2		Orientation programme / Industrial Visit	-	-	-		-	-	-	-
			22	-	0	-	22	-	-	-

CIA - Continuous Internal Assessment SEE - Semester End Examination

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

SEMESTER 2										
	Hours/Week							Maximum Marks		
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	24LENG21	English II	2	0	0	1	2	40	60	100
DSC 3	24CBGL21	Financial Accounting -II	4	0	0	2	4	40	60	100
DSC 4	24CBGL22	Business Law	4	0	0	2	4	40	60	100
MDC 2	24MDGL21	Indian Economy	3	0	0	2	3	40	60	100
DSE 2 / IDC 2 / Minor 2	24EBGL21	Business Correspondence and office management	4	0	0	2	4	40	60	100
VAC 2	24DVAC21	Universal Human Values	1	0	0	1	1	40	60	100
SEC 3	24SSKU21	Soft Skills II	2	0	0	1	2	40	60	100
			22	-	-	-	22	-	-	-

SEMESTER 3										
	Hours/Week							Maximum Marks		
Category	Code	Course	L	T	P	O	C	CIA	SEE	Total
LANG	24LTAM31/ 24LHIN31/ 24LFRE31	Tamil III / Hindi III / French III	2	0	0	1	2	40	60	100
ENG / AECC	24LENG31	English III – English for Competitive Examination	2	0	0	1	2	40	60	100
DSC 5	24CBGL31	Corporate Accounting-I	4	0	0	2	4	40	60	100
DSC 6	24CBGL32	Human Resource Management	3	0	0	2	3	40	60	100
AECC	24EVS031	Environmental Studies	3	0	0	2	3	40	60	100
DSE 3	24EBGL33	Business Ethics	3	0	0	2	3	40	60	100
MDE 1	24MEGL31	Indian Knowledge System	2	0	0	0	2	40	60	100
SEC 4	24SSKU31	Soft Skills III	2	0	0	1	2	40	60	100
SI 1	24BGL41	Internship I	0	0	2	1	1	-	100	100
			21	-	2	-	22	-	-	-

SEMESTER 4										
	Hours/Week							Maximum Marks		
Category	Code	Course	L	T	P	O	C	CIA	SEE	Total
LANG	24LTAM41/ 24LHIN41/ 24LFRE41	Tamil IV / Hindi IV / French IV	2	0	0	1	2	40	60	100
ENG / AECC	24LENG41	English-IV – Professional English	1	0	2	2	2	40	60	100
MDC 3	24MDGL41	Business Statistics	3	0	0	2	3	40	60	100
DSC 7	24CBGL41	Corporate Accounting-II	4	0	0	2	4	40	60	100
DSC 8	24CBGL42	Company Law	4	0	0	2	4	40	60	100
DSE 4	24EBGL43	Digital Business Management	4	0	0	2	4	40	60	100
SEC 5	24SBEN41	Industry Oriented Employability skills	1	0	2	1	2	40	60	100
VAC III	24VAC41	Yoga Education / NSS / NCC	1	0	0	1	1	-	100	100
SEC 6		In-plant Training/ Industrial Tour / Summer Term	-	-	-	-	-	-	-	-
			20	-	4	-	22	-	-	-

SEMESTER 5										
Category	Code	Course	L	T	P	O	C	CIA	SEE	Total
DSC 9	24CBGL51	Cost Accounting	4	0	0	2	4	40	60	100
DSC 10	24CBGL52	Income tax law and practice-I	4	0	0	2	4	40	60	100
DSC 11	24CBGL53	Practical Auditing	4	0	0	2	4	40	60	100
DSE 5	24EBGL54	Labour Law	3	0	0	2	3	40	60	100
SEC 7	24SBGL51	Entrepreneurial Development	2	0	0	1	2	40	60	100
VAC 4	24VAC51	Computer Applications in Business	1	0	2	1	2	40	60	100
MDE 2	24MEGL52	Cyber Security	3	0	0	2	3	40	60	100
SI 2	24BGL51	Internship II	0	0	2	1	1	-	100	100
			21	-	4	-	23	-	-	-

SEMESTER 6										
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
DSC 12	24CBGL61	Management Accounting	4	0	0	2	4	40	60	100
DSC 13	24CBGL62	Income tax law and practice - II	4	0	0	2	4	40	60	100
DSC 14	24CBGL63	Financial Management	4	0	0	2	4	40	60	100
DSC 20	24CBGL64	Marketing Management	4	0	0	2	4	40	60	100
DSE 6	24EBGL65	Startup Business	3	0	0	2	3	40	60	100
SEC 9	24SBGL61	Mini Project	0	0	4	1	2	-	100	100
SEC 10		On Job Training / Apprenticeship / Startup	-	-	-	-	-	-	-	-
			19	**-**	**4**	**-**	**21**	**-**	**-**	**-**

KNOWLEDGE IS POWER

SEMESTER 7										
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
DSC 15	24CBGL71	Financial Services	4	0	0	2	4	40	60	100
DSC 16	24CBGL72	AI-Marketing	4	0	0	2	4	40	60	100
DSC 17	24CBGL73	Business Taxation	4	0	0	2	4	40	60	100
DSE 7	24EBGL74	Research Methodology	4	0	0	2	4	40	60	100
RP 1	24RBGL71	Research Project I	0	0	12	2	6	40	60	100
			16	**-**	**12**	**-**	**22**	**-**	**-**	**-**
SEMESTER 8										
Category	**Code**	**Course**	**L**	**T**	**P**	**O**	**C**	**CIA**	**SEE**	**Total**
DSC 18	24CBGL81	Financial Statement Analysis and Reporting	4	0	0	2	4	40	60	100
DSC 19	24CBGL82	Consumer Behaviour	4	0	0	2	4	40	60	100
DSC 20	24CBGL83	Corporate Finance	4	0	0	2	4	40	60	100
DSE 8	24EBGL84	Strategic Management	4	0	0	2	4	40	60	100
RP 2	24RBGL81	Research Project II	0	0	12	2	6	40	60	100
			16	**-**	**12**	**-**	**22**	**-**	**-**	**-**

DISCIPLINE SPECIFIC CORE COURSES

Category	Code	Course	L	T	P	O	C
DSC 1	24CBGL11	Financial Accounting-I	4	0	0	2	4
DSC 2	24CBGL12	Principles of Management	4	0	0	2	4
DSC 3	24CBGL21	Financial Accounting-II	4	0	0	2	4
DSC 4	24CBGL22	Business Law	4	0	0	2	4
DSC 5	24CBGL31	Corporate Accounting –I	4	0	0	2	4
DSC 6	24CBGL32	Human Resource Management	4	0	0	2	4
DSC 7	24CBGL41	Corporate Accounting –II	4	0	0	2	4
DSC 8	24CBGL42	Company Law	4	0	0	2	4
DSC 9	24CBGL51	Cost Accounting	4	0	0	2	4
DSC 10	24CBGL52	Income tax law and practice-I	4	0	0	2	4
DSC 11	24CBGL53	Practical Auditing	4	0	0	2	4
DSC 12	24CBGL61	Management Accounting	4	0	0	2	4
DSC 13	24CBGL62	Income tax law and practice- II	4	0	0	2	4
DSC 14	24CBGL63	Financial Management	4	0	0	2	4
DSC 15	24CBGL71	Financial Services	4	0	0	2	4
DSC 16	24CBGL72	AI-Marketing	4	0	0	2	4
DSC 17	24CBGL73	Business Taxation	4	0	0	2	4
DSC 18	24CBGL81	Financial Statement Analysis and Reporting	4	0	0	2	4
DSC 19	24CBGL82	Consumer Behaviour	4	0	0	2	4
DSC 20	24CBGL83	Corporate Finance	4	0	0	2	4

DISCIPLINE SPECIFIC ELECTIVE COURSES

Category	Code	Course	L	T	P	O	C
DSE 1	24EBGL13	Digital Banking	4	0	0	2	4
DSE 2	24EBGL23	Business Correspondence and office management	4	0	0	2	4
DSE 3	24EBGL33	Business Ethics	3	0	0	2	3
DSE 4	24EBGL43	Digital Business Management	4	0	0	2	4
DSE 5	24EBGL54	Labour Law	4	0	0	2	4
DSE 6	24EBGL65	Startup Business	4	0	0	2	4
DSE 7	24EBGL74	Research Methodology	4	0	0	2	4
DSE 8	24EBGL84	Strategic Management	4	0	0	2	4

AECC & LANGUAGES

Category	Code	Course	L	T	P	O	C
LANG I	24LTAM11/ 24LHIN11/ 24LFRE11	Tamil I / Hindi I/ French I	2	0	0	1	2
ENG I	24LENG11	English I	2	0	0	1	2
LANG II	24LTAM21/ 24LHIN21/ 24LFRE21	Tamil II / Hindi II / French II	2	0	0	2	2
ENG II	24LENG21	English II	2	0	0	2	2
LANG III	24LTAM31/ 24LHIN31/ 24LFRE31	Tamil III / Hindi III / French III	2	0	0	2	2
ENG III	24LENG31	English III	2	0	0	2	2
ENG IV	24LENG41	English IV	1	0	0	1	1
AECC I	24EVS041	Environmental Studies	3	0	0	2	3

MULTIDISCIPLINARY CORE COURSES

Category	Code	Course	L	T	P	O	C
MDC 1	24MDGL11	Managerial Economics	3	0	0	2	3
MDC 2	24MDGL21	Indian Economy	3	0	0	2	3
MDC 3	24MDGL31	Business Statistics	3	0	0	2	3

MULTIDISCIPLINARY ELECTIVE COURSES

Category	Code	Course	L	T	P	O	C
MDE 1		Indian Knowledge System	1	1	0	0	2

VALUE ADDED COURSES

Category	Code	Course	L	T	P	O	C
VAC 1	24VAC11	Communication Skills	2	0	0	1	2
VAC 2	24DVAC22	Universal Human Values	1	0	0	1	1
VAC 3	24VAC41	Yoga Education / NSS / NCC	1	0	0	1	1
VAC 4	24VAC51	Computer Applications in Business	1	0	2	1	2

SKILL ENHANCEMENT COURSES

Category	Code	Course	L	T	P	O	C
SEC 1	24SSKU11	Soft Skills I	2	0	0	1	2
SEC 2	22SSKU21	Soft Skills II	2	0	0	1	2
SEC 3	24SBGL31	Soft Skills III	2	0	0	1	2
SEC 4	24SBGL51	Entrepreneurial Development	2	0	0	1	2
SEC 5	24SBGL52	Skill Enhancement Training / Student Club Activities/ Institution Innovation Council (IIC) Activities	0	0	2	1	1
SEC 6	24SBGL61	Mini Project	0	0	4	1	2

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	24RBGL71	Research Project I	0	0	12	2	6
RP 2	24RBGL81	Research Project II	0	0	12	2	6

SEMESTER I

24LTAM11 தமிழ்மொழிப்பாடம்-1

L	T	P	O	C
2	0	0	1	2

மொழிவரலாறு – சங்க இலக்கியம் – அற இலக்கியம் – மொழித்திறன்

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், தற்கால தமிழ் இலக்கிய வகைமைகளான மரபுக்கவிதை, புதுக்கவிதை, உரைநடை ஆகியவற்றை அறிமுகப்படுத்துதல், தமிழர்தம் வாழ்வியல் நெறிகளையும் பண்பாட்டுச் செழுமைகளையும் இன்றைய தலைமுறையினர் அறியச் செய்தல், மாணவர்களுக்குத் தமிழைத் தவறின்றி எழுதுவதற்குத் தேவையான பயிற்சி அளித்து அவர்களின் மொழித்திறனை மேம்படுத்துதல், செய்யுளின் நலத்தைப் பாராட்டும் முறைமையை அறியச் செய்து அதன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களுக்கு வேலைவாய்ப்பை உருவாக்குவதும் இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு- 1: தமிழ் மொழி வரலாறு 8மணி நேரம்

மொழிக்குடும்பம் - இந்திய மொழிக்குடும்பங்கள் - இந்திய ஆட்சி மொழிகள் - திராவிட மொழிக்குடும்பங்கள் - திராவிட மொழிகளின் வகைகள் –திராவிட மொழிகளின் சிறப்புகள் - திராவிட மொழிகளின் வழங்கிடங்கள் - திராவிட மொழிகளுள் தமிழின் இடம் - தமிழ்மொழியின் சிறப்புகள் - தமிழ் பிறமொழித் தொடர்புகள்.

அலகு -2 8 மணி நேரம்

புறநானூறு- பாடல் எண்: , 182, 183, – இரண்டு பாடல்கள்.

குறுந்தொகை- பாடல் எண்: 2, 167, - இரண்டு பாடல்கள்

பரிபாடல் - முருகன். வையை - இரண்டு பாடல்கள்

அலகு - 3 அற இலக்கியங்கள்

திருக்குறள்- வான்சிறப்பு (அறம்), பெருமை (பொருள்), பிரிவாற்றாமை (இன்பம்),. மூன்று அதிகாரங்கள் முழுமையும்

1. நாலடியார் - இரண்டு பாடல்கள். (2, 3)
2. மூதுரை - இரண்டு பாடல்கள். (2, 8)

அலகு 4 மொழி 07 மணி நேரம்

பிழை நீக்கி எழுதுதல் - ஒற்றுப்பிழை நீக்கி எழுதுதல் - தொடர்பிழை நீக்கி எழுதுதல் - ஒற்று மிகும் இடங்கள் - ஒற்று மிகா இடங்கள் - பிற மொழிச் சொற்களை நீக்கி எழுதுதல் – பயிற்சிகள்.

மொத்தம்: 30 மணி நேரம்

பார்வை நூல்கள்

1. **தமிழர் நாகரிகமும் பண்பாடும்,** டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001.
2. **தவறின்றித் தமிழ் எழுதுவோம்**, மா. நன்னன், ஏகம் பதிப்பகம், 1999.
3. **தவறின்றித் தமிழ் எழுத** - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003.
4. **தமிழ் இலக்கிய வரலாறு**, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காதெமி, 2002.
5. **புதிய தமிழ் இலக்கிய வரலாறு**, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
6. **செம்மொழி தமிழின் சிறப்பியல்புகள்**-முனைவர் மறைமலை இலக்குவனார்; https://www.youtube.com/watch?v=HHZnmJb4jSY
7. **பாடநூல் தேடலுக்கான இணையம் -** https://archive.org/

24LENG11 **HINDI– I**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVE:

1	To understand the rural life style, social responsibilities and social values
2	To create awareness about the importance of varied culture
3	To enable the students to develop communication skill in Hindi and to use

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

References:

R1: Kendriya Hindi Sansthan, Banking Hindi Patyakram, 2012.

R2: NCERT, Sparsh, Class 9.

R3: Main Aur Mera Vyakaran, New Saraswati House, New Delhi.

R4: Govind Ballabh Sharma, Hindi Vyavaharik Tankan Kala Evam Tankan Abhyas, Neelkanth Publishers Pvt. Ltd., 2022.

Text Books:

T1: Pandit Shriram Sharma, Shikaar, Sahitya Sadan, 1932.

T2: Sharad Joshi, Yatha Sambhav, Bharatiya Gyanpeet, 2014.

T3: Rahul Sanskrityayan, Ghumakkad Shastra, Rajkamal Prakashan, 1949.

Web links:

W1: Pandit Sriram Sharma ka kahani: https://www.evidyarthi.in

W2: Harishankar parasayi ka Vyangy: http://gadyakosh.org

W3: Rahul Sanskrityayan ka yatravruttant: https://www.hindwi.org

W4: Prayojanmoolak Hindi:https://hi.mwikipedia.org

W5: https://www.azhagi.com/hnd/helphtml/Introduction.html

COURSE OUTCOME

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

1	Gain knowledge about the rural life style	K3
2	Understand social values	K3
3	Understand importance of varied culture	K2
4	Journalise in Functional Hindi	K2
5	Use Azhagi, Azhagi+ fonts	K3

24LENG11 **FRENCH– I**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVE:

1	To greet, to express excuse and to introduce oneself
2	To introduce another person
3	To express his/her ideas, opinions and weekend projects
4	To request someone to do something, polite manners
5	To accept, refuse, enquire and indicate the time and date
6	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

REFERENCES:

1. R1: LATITUDES 1 (A1/A2) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau

COURSE OUTCOME:

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

1	The students would be able to greet, to excuse and to introduce himself	K3
2	The students would be able to introduce someone	K3
3	The students would be able to express his ideas, opinions and weekend projects	K2
4	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	K2
5	The students would be able to express himself in positive and negative manner	K3

24LENG11 **ENGLISH – I**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVE:

1	To enable students to develop their communication skills effectively.
2	To make students familiar with usage skills in the English Language.
3	To enrich their vocabulary in English.
4	To Develop Communicative Competence

UNIT I- PROSE **6**

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

UNIT-II POETRY **6**

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

UNIT III - SHORT STORY 6

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

UNIT – IV GRAMMAR **6**

- Parts of speech, Articles

UNIT– V GRAMMAR **6**

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

Total: 30 Hours

REFERENCES:

R1: English for Communication Enrichment: by Jeya Santhi June 2015.

R2: Dr. M. Narayana Rao and Dr. B. G.Barki–Anu's Current English for Communication (AnuChitra). June 2012.

R3: Dr. Ananthan, R. Effective Communication. Ed. Chennai: Anu Chithra Pub.2010

COURSE OUTCOME:

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

1	Understand the characteristic features of the language used in the text.	K3
2	Strengthen their knowledge of basic grammar	K3
3	Improve narrative skills after studying diverse prose and play.	K2
4	Understand to classify parts of speech and articles.	K2
5	Develop critical writing skills in the textual content of the syllabus.	K3

24CBGL11 **FINANCIAL ACCOUNTING-I**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES:

1	To understand and apply fundamental accounting concepts, conventions, and standards
2	To develop proficiency in recording financial transactions using journals, ledgers, and subsidiary books
3	To prepare and interpret trial balances, identifying and rectifying any errors
4	To create comprehensive final accounts, including Trading Accounts, Profit and Loss Accounts, and Balance Sheets.
5	To manage and reconcile bank statements with business records through bank reconciliation statements

UNIT I: INTRODUCTION, TRIAL BALANCE AND RECTIFICATION OF ERRORS 12

Introduction – Accounting concepts and conventions – Accounting Rules - Accounting Standards – Meaning - Double entry system – Journal, Ledger, Subsidiary books. Trial Balance - Introduction to Trial Balance - Preparation of Trial Balance - Listing of ledger accounts - Balancing accounts (debits and credits) - Types of Trial Balance - Errors in Trial Balance - Trial Balance Adjustments - Rectification of Errors - Introduction to Errors in Accounting - Types of Errors - Rectification of Errors - Suspense Account - Impact of Errors on Financial Statements.

UNIT II: FINAL ACCOUNTS 12

Introduction to Final Accounts - Definition and purpose - Trading Account - Profit and Loss Account (Income Statement) - Balance Sheet (Statement of Financial Position) - Preparation of Trading Account - Direct expenses and revenues - Preparation of Profit and Loss Account - Treatment of operating expenses and incomes - Adjustments for accruals and prepayments - Preparation of Balance Sheet - Treatment of fixed assets, current assets, and intangible assets - Treatment of long-term and current liabilities - Owner’s equity and retained earnings - Adjustments and Closing Entries - Types of adjustments (accruals, prepayments, depreciation, bad debts, provisions).

UNIT III: DEPRECIATION ACCOUNTING 12

Concept of depreciation – Meaning - Characteristics - causes - objectives - basic factors affecting the amount of depreciation - methods of recording depreciation – exchange of used asset - methods of providing depreciation - straightline method - Diminishing balance method - distinction between straightline and written down value methods - change in method of depreciation - annuity method - depreciation fund or sinking fund method - insurance policy method – revaluation method - depletion method - machine hour rate method.

UNIT IV: BILL OF EXCHANGE AND BANK RECONCILIATION STATEMENT 12

Bills of Exchange - Trade and Accommodation bills - Renewals –Dishonor due to insolvency - Retiring the bill. Bank Reconciliation Statement – Meaning - Objectives – Structure – Bank Pass Book – Transactions between the Business Firm and the Bank – Distinction between Cash Book and Pass Book – Causes of Difference – Preparation of Bank Reconciliation Statement.

UNIT V: SINGE ENTRY SYSTEM 12

Meaning of single-entry system – features and limitations of single-entry system – Distinction between single entry system and double entry system - Methods of calculation of profit, Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet - Analysis of Single-Entry System - Analyzing cash book and personal accounts - Identifying missing information - Rectifying errors in incomplete records.

TOTAL: 60 Hours

TEXT BOOKS:

T1: T.S.Reddy & A.Murthy, "Financial Accounting", Margham Publications, Sixth Revision Edition, 2011.

T2: P.C. Tulsian, "Financial Accounting", Tata MC Graw Hill Ltd, 2003.

REFERENCES:

R1: Assish K. Bhattacharyya, "Financial Accounting", Prentice of hall of India, 2002.

R2: N. Vinayagam and B. Charumaki, "Financial Accounting", S.Chand & Company Ltd., 2002, Reprint – 2008.

WEB LINKS:

W1: https://drive.google.com/file/d/1-ERPZCOaRlywRnts-I2mwL1QMalzJWH1/view

W2: https://www.youtube.com/watch?v=Hs-U3jAvqo4

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Students will comprehend and apply key accounting concepts, conventions, and standards in their financial practices.	K3
2	Students will demonstrate the ability to accurately record financial transactions using journals, ledgers, and subsidiary books	K4
3	Students will prepare trial balances, identify discrepancies, and rectify errors to ensure accurate financial reporting	K3
4	Students will prepare Trading Accounts, Profit and Loss Accounts, and Balance Sheets, incorporating necessary adjustments for accruals, prepayments, and other items.	K4
5	Students will prepare and analyze bank reconciliation statements, identifying and resolving differences between business records and bank statements	K3

24CBGL12 **PRINCIPLES OF MANAGEMENT**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE

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
6	Students should be equipped with the knowledge and skills necessary to analyze management functions, solve organizational challenges, and contribute effectively to the achievement of organizational goals.

UNIT I: IMPORTANCE AND EVOLUTION OF MANAGEMENT THOUGHT 12

Management – Introduction, Meaning – Definition – Importance – Nature and Scope- Functions of Management – Role of Manager – Levels of Management - Development of Scientific Management – Contribution of Henry Fayol and F.W. Taylor - Evolution of Management Thought : Classical Theory - Scientific Management.

UNIT II: PLANNING, DECISION MAKING AND FORECASTING 12

Planning – Nature - Importance – Forms – Types- Steps in Planning – Objectives – Policies – Procedure - methods of Decision Making- Process of decision making – Types of Decision- Introduction to Forecasting, Essential Components in Business Forecasting - Determinants of Business Forecasts- Benefits of Forecasting- Techniques of Forecasting- Limitations of Forecasting.

UNIT III: ORGANISATION STRUCTURE 12

Organizing, Types of organization - Organization structure - Span of Control – Depart mentation - Informal Organization - Factors Determining Span of Management, Centralization and Decentralization - Span of control - Understanding authority and responsibility - Principles of

Delegation, Authority - Developing a culture of Innovation and performance.

UNIT IV: RECRUITMENT PROCESS, TRAINING AND COORDINATION 12

Recruitment - Sources – Selection – Stages in Selection – Training - Benefits of Training – Methods of Training - Concept of Coordination - Need for Coordination - Importance of Coordination - Principles of Coordination - Coordination Process - Types of Coordination- Issues and Systems Approach to Coordination - Techniques of Coordination.

UNIT V: PROCESS OF MOTIVATION, COMMUNICATION AND CONTROL 12

Motivation - Need and Importance - Communication in organisation – Importance of communication in the workplace - Understanding Communication Process – Elements of communication - Types of Communication - Guide lines for ensuring Effective Communication - Controlling – Importance – Steps in Controlling.

TOTAL: 60 Hours

TEXT BOOKS:

T1: P.C. Tirpathi And P.N. Reddy, "Principles Of Management", Tata Mcgrawhil New Delhi, 1991.

T2: J.Jayashankar, "Business Management", 1st Edition Margham Publication, Chennai, 2004.

REFERENCES:

R1: N.Premavathi, "Principles of Management", 2nd Edition Sri Vishnu Publication, Chennai, 2003.

R2: Weirich And Koontz, "Management – A Global Perspective", 10th Edition, 1993.

WEB LINK:

W1: https://drive.google.com/file/d/1kbl0up9Ke5lupsA6sGUQXNplJ8hPowP4/view

W2: https://drive.google.com/file/d/1o4hs3ddfEVzysol9qZermjgDPe475-RV/vie

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Make use of Management techniques, theories and Policies	K2
2	Construct a Plan successfully in every walk of life	K3
3	Organize structure and its types	K5
4	Authority and Responsibility and stages in selection and training benefits	K6
5	Summarise Motivation, Communication, co-ordination and control	K5

24MDGL11 **MANAGERIAL ECONOMICS**

L	T	P	O	C
3	0	0	2	3

COURSE OBJECTIVE

1	To Develop a comprehensive understanding of the fundamental concepts and principles of managerial economics, including its definition, nature, and scope, as well as its relationship with other disciplines.
2	To Gain insights into the concepts of demand and supply, including the laws governing them, the various types of elasticity, and the methods and prerequisites for accurate demand forecasting.
3	Learn to classify different types of costs, understand cost-output relationships in the short run and long run, and conduct break-even analysis to determine profitability.
4	To Understand production functions and the laws of variable proportions, returns to scale, and diminishing returns. Analyze the impact of economies of scale on production efficiency
5	To Apply economic principles and analytical techniques to real-world managerial decision-making processes, improving the ability to make informed and effective business decisions.

UNIT I: INTRODUCTION TO MANAGERIAL ECONOMICS **9**

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

UNIT II: DEMAND AND SUPPLY ANALYSIS **9**

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 **9**

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

UNIT IV: PRODUCTION ANALYSIS **9**

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

UNIT V: MARKET STRUCTURE AND PRICING **9**

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

TOTAL: 45 Hours

TEXT BOOKS:

T1: Paul A. Samuelson and William D. Nordhaus, Economics, 19th edition, Tata McGrawHill,2006.

T2: William Boyes and Michael Melvin, Textbook of economics, Biztantra, 2nd Edition, 2007.

T3: S.Chandrachud " Chud's Series of Managerial Economics" WISE lab Publications, third edition, 2022

T4: P. L. Mehta "Managerial Economics – Analysis, Problems and Cases", Sultan Chand & Sons. New Delhi. 12th Edition 2006.

REFERENCE BOOKS:

R1: N. Gregory Mankiw, Principles ofEconomics, 6thedition, Thomson learning, NewDelhi, 2011

R2: Richard Lipsey and Alee Charystal, Economics, 12th edition, Oxford University Press, NewDelhi, 2011.

WEBLINKS:

https://onlinecourses.swayam2.ac.in/imb24_mg67/preview

https://www.mooc-list.com/tags/managerial-economics

https://www.edx.org/learn/**managerial-economics**

www.**class**central.com/**course**/swayam-introduction-to-**managerial- economics**-14155

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	To familiarize the students with fundamental of managerial economics	K3
2	To understand the concepts of demand, cost, production and markets	K3
3	To analyse the cost function and production function	K5
4	To examine the profit position of the firm through Break even analysis	K3
5	To critically evaluate the business practices existing in the market.	K6

L	T	P	O	C
3	0	0	2	3

24MDGL11 DIGITAL BANKING

COURSE OBJECTIVE

1	To know the different types of Digital products services available for banking customers
2	To Evaluate the performance of various types cards available to customers in Digital banking.
3	To Comprehend the Key mechanism used for Financial Technology in Digital Banking
4	To examine and using Cash Deposit Machine and Cash Recycle of Digital Banking.
5	To Analysis the block chain technology used in Digital banking.

UNIT I: INTRODUCTION TO DIGITAL BANKING 12

Meaning And Definition Of Digital Banking - Origin Of Digital Banking - Products And Services - Benefits Of Digital Banking - Challenges Of Digital Banking - Types Of Digital Banking And Services - Digital Banking Vs Online Banking - Digital Banking In India.

UNIT II: CARDS AND ATMs IN DIGITAL BANKING 12

Overview Of Cards - Various Types Of Cards - Benefits Of Cards - EMV Technology - Back End Operations And Technology - Overview Of Automated Teller Machine (ATM) - Profitability Of ATMs - Instant Money Transfer Systems - ATM Network Planning (Onsite & Offsite).

UNIT III: FINANCIAL TECHNOLOGIES IN PAYMENT SYSTEM 12

Overview of Electronic payment system in Global level and Domestic level - Risk of Electronic payment system - Rupay & Rupay Secure, IMPS - Protocol virtual payment system - Advantages and Disadvantages of digital payment - Types of digital payment in India.

UNIT IV: CASH DEPOSIT MACHINE & CASH RE-CYCLE'S 12

Overview of Cash Deposit Machine and Cash Re-cycles - CDM Network planning (onsite & offsite) - benefits of CDMs - Risk Management and fraud - Back end operations and technology.

UNIT V: EMERGING TRENDS IN DIGITAL BANKING AND SECURITY IN ELECTRONIC BANKING 12

New Development In Digital Banking - Fin Tech Distribution, Distributed Ledgers/ Block chains, Robotic Process Automation (RPA), Optical Fibre Technology - Current Trends In It Banks Global Networks - Overview Of Computer Viruses - Detection And Prevention Of Computer Viruses - Computer System Security Concerns.

TOTAL: 60 Hours

TEXT BOOKS:

T1: Surelia, V. et al., Digital Banking, Indian Institute of Banking & Finance, Taxmann, ISBN: 978-93-5071-898-8, edition 2016.

T2: Henderson, J., Retail and Digital Banking: Principles and Practice, Kogan Page Publishers , ISBN: 978 0 7494 8271 8, E-ISBN: 978 0 7494 8272 5, Year 2018

REFERENCES:

R1: Digital Banking IIBF, ISBN No.9789350718988, 2016 edition, Taxmann Publication.

R2: Modern Banking Technology, Firdos Shroff, 2008 edition, Northern Book centre, Delhi.

R3: Indian Institute of Banking and Finance, Digital Banking Taxmann

WEB LINK:

W1:**https://onlinecourses.nptel.ac.in/noc23_mg47/preview**

W2: **https://onlinecourses.nptel.ac.in/noc23_mg55/preview**

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Assess customers' awareness in order to digital banking ecosystem	K2
2	To Get the benefits from banking customers in a professional manner and convenient of quality services	K4
3	Evaluate the performance and achieve consistency in different channels in digital banking	K5
4	Understanding the financial technologies in banking sector.	K6
5	To know about the emerging trends in digital banking	K5

24DVAC11 **COMMUNICATION SKILLS**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES

1	To develop effective verbal and non-verbal communication techniques for various contexts
2	To enhance listening skills for better comprehension and engagement in conversations
3	To improve written communication abilities, focusing on clarity, coherence, and style.
4	To build confidence in public speaking through practice and constructive feedback.
5	To cultivate interpersonal skills for successful collaboration and professional interactions.

Unit I - Introduction to Communication Skills **6**

- Fundamentals of Communications
- Elements of Communication, Types of Communication

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

References:

R1: Elizabeth Harren, 7 April 2022, last updated: 16 November, 2023

R2: Kerry Patterson, Joseph Grenny, Ron McMillan, Al Switzler (McGraw-Hill)

R3: Ethan Beute and Stephen Pacinelli (Greenleaf)

Course Outcomes

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

1	Enhance participants' business communication skills	K2
2	Enhance LSRW Skills (LSRW – Listening, Speaking, Reading & Writing)	K4
3	Express opinions at free will in social/ personal gathering	K5
4	Impact leadership qualities among participants	K6
5	Engage in conversation with others to exchange ideas	K5

24SSKU11 **SOFT SKILLS I**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES

1	To learn and apply basic etiquette for personal and professionalinteractions.
2	To develop effective stress management techniques for maintaining mental and emotionalwell-being
3	To enhance self-awareness for personal growth and informed decision-making
4	To gain an overview of essential 21st-century skills necessary for success in a rapidlychanging world.
5	To foster creativity and critical thinking skills for innovative problem-solving and adaptability

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: 30 Hours

References:

- Alex, Dr. K. (2014). Soft Skills (1st edition) S Chand & Company
- Taylor. Grant English Conversation Practice. Tata McGraw Hill Education Pvt. Ltd2005
- 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.

1	Demonstrate basic etiquette in various personal and professional settings.	K2
2	Effectively manage stress using learned techniques.	K4
3	Show increased self-awareness and make informed decisions.	K5
4	Understand and articulate key 21st-century skills.	K6
5	Apply creativity and critical thinking to solve problems innovatively.	K5

SEMESTER II

24LTAM21 **தமிழ்மொழிப்பாடம்-2**

L	T	P	O	C
2	0	0	1	2

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், அற இலக்கியங்கள், சிற்றிலக்கியம், சிறுகதை ஆகியவற்றை அறிமுகப்படுத்துதல், தற்காலப் பேச்சுத் தமிழ் எழுத்துத்தமிழ் ஆகியவற்றின் வளர்நிலைகளை மாணவர்களை அறியச் செய்தல், அதன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களின் மொழித் திறனை மேம்படுத்த அவர்களுக்குக் கடிதம் எழுதும் கலையைக் கற்றுக்கொடுத்தல், அணி இலக்கணத்தை அறியச் செய்தல் என்பன இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு 1 காப்பியங்கள் 8மணி நேரம்

சிலப்பதிகாரம்- கனாத்திறம் உரைத்தக் காதை முழுவதும்.

மணிமேகலை- மலர்வனம் புக்க காதை முழுவதும்.

கம்பராமாயணம் - குகப் படலம் (தேர்ந்தெடுக்கப்பட்ட ஒன்பது பாடல்கள்)

அலகு 1: பக்தி இலக்கியம் 8 மணி நேரம்

1. மாணிக்கவாசகர் - திருவாசகம் – மூன்று பாடல்கள்
   - ✓ புல்லாகி பூடாகி (சிவபுராணம்)
   - ✓ எல்லாப் பிறப்பும் (சிவபுராணம்)
   - ✓ உற்றாரை யான் வேண்டேன் (திருப்புலம்பல்)
2. ஆண்டாள் - திருப்பாவை – மூன்று பாடல்கள் (1, 3, 4)
   - ✓ மார்கழித் திங்கள் ... (பாசுரம் 1)
   - ✓ ஓங்கி உலகளந்த... (பாசுரம் 3)
   - ✓ ஆழிமழைக் கண்ணா... (பாசுரம் 4)
3. வீரமாமுனிவர் - தேம்பாவணி – வளன் சினித்தப் படலம்
4. சீறாப்புராணம்- மானுக்கு பிணை நின்ற படலம்

அலகு 3 கலைகள் **07 *மணி நேரம்***

சிற்பம் - ஓவியம் - இசை - கூத்து - ஒப்பனை - ஆடை அணிகலன்கள்.

அலகு 4 நாகரிகம், பண்பாடு **7*மணி நேரம்***

சொற்பொருள் விளக்கம் - பண்டைத் தமிழர் வாழ்வியல் - அகம் - களவு - கற்பு - குடும்பம் - விருந்தோம்பல் - உறவு முறைகள் - சடங்குகள் - நம்பிக்கைகள் - பொழுதுபோக்கு - புறம் - போர் முறைகள் - நடுகல் வழிபாடு - கொடைப்பண்பு.

மொத்தம்: 30 மணி நேரம்

பார்வை நூல்கள்

8. **தமிழர் நாகரிகமும் பண்பாடும்,** டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001.
9. **தவறின்றித் தமிழ் எழுதுவோம்**, மா. நன்னன், ஏகம் பதிப்பகம், 1999.
10. **தவறின்றித் தமிழ் எழுத** - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003.
11. **தமிழ் இலக்கிய வரலாறு**, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காதெமி, 2002.
12. **புதிய தமிழ் இலக்கிய வரலாறு**, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
13. **செம்மொழி தமிழின் சிறப்பியல்புகள்** - முனைவர் மறைமலை இலக்குவனார்; https://www.youtube.com/watch?v=HHZnmJb4jSY
14. **பாடநூல் தேடலுக்கான இணையம் -** https://archive.org/

24LENG21 **HINDI-II**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

1	To inculcate the human values, importance of patriotism and hard work
2	To train students in functional Hindi
3	To introduce the usage of Inscript keyboard

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, the students would have learnt to

1	Know to the human values	K2
2	Know the importance of patriotism	K3
3	Know the value of hardwork in human life	K3
4	Journalise in Functional Hindi	K5
5	Use inscript keyboard	K3

References:

R1: Kendriya Hindi Sansthan, Banking Hindi Patyakram, 2012.

Text Book:

T1: Ed. Subhash chandar, Boodi Kaki by Premchand, Natioonal Book Trust, 2012.

T2: Jaishankar Prasad, Pratinidhi Kahaniyan, Raj Kamal Prakashan, 2015.

T3: Harishankar Parsai, Pratinidhi vyangy, Rajkamal, 2007.

T4: Kendriya Hindi Prashikshan Sansthan, Parangat, Bharat Sarkar, 2015.

Weblink:

W1: Munshi Premchand, Manasarovar, 2007, http://gadyakosh.org

W2: Jaishankar Prasad/ http://gadyakosh.org

W3: Harishankar Parsai/ https://hindikahani.hindi-kavita.com

W4: Prayojanmoolak Hindi:https://hi.mwikipedia.org

W5: https://rajbhasha.gov.in/en/introduction

24LENG21 **FRENCH-II**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

1	To express his / her where abouts and to ask seek direction
2	To express obligation and restriction
3	To describe a place
4	To narrate and to question
5	To describe someone
6	To express his desire and to speak about the future

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: **5**

Belle vue sur la mer --

Les adjectifs démonstratifs, Y- pronom complément.

UNIT 4: **5**

Quel beau voyage!

Les verbes pronominaux, En- pronom complément.

UNIT 5: **5**

Oh ! joli

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

UNIT 6: **5**

Et après ?

Le futur simple, Le subjonctif présent.

COURSE OUTCOMES

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

1	The students would be able to express his/her where about and to ask direction	K2
2	The students would be able to express obligation and restriction	K3
3	The students would be able to describe a place CO4:The students would be able to narrate and to question	K3
4	The students would be able to describe someone	K5
5	The students would be able to express his desire and to speak about the future	K3

Text Book

T1: LATITUDES 1 (A1/A2) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau

24LENG21 **ENGLISH-II**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVES:

1	To read and understand different types of prose, poetry, and fiction
2	To think critically about texts and express ideas clearly.
3	To recognize and discuss key themes and styles in literary works.
4	To learn and use grammar rules correctly in writing and speaking.
5	To write more effectively by applying grammar and literary techniques

UNIT I -PROSE **6**

- If you are wrong, admit it- Dale Garnegie
- Words of Wisdom- Chetan Bhaghat

UNIT II - POETRY **6**

- La Belle Dame Sans Merci - John Keats
- Ozymandias- P.B.Shelley

UNIT III - FICTION **6**

- The School for Empathy - E.V. Lucas
- The Lamb to the Slaughter-Roald Dahl

UNIT IV - GRAMMAR **6**

- Types of sentences, Concord

UNIT V - GRAMMAR **6**

- Tenses, Voices

TOTAL 30 HOURS

COURSE OUTCOMES

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

1	Identify poetic expressions in the course of daily speech	K2
2	Students will develop skills that enable them to communicate effectively in writing.	K3
3	Students will develop skills that enable them to communicate effectively in writing.	K3
4	Discriminate against different sensibilities in approaching life.	K5
5	Strengthen the ability to solve life's problems, as highlighted in the selections.	K3

References:

R1: Dr. M. Narayana Rao and Dr. B. G. Barki–Anu's Current English for Communication (AnuChitra). June 2012.

R2: General English for competitive examinations by V.Rajagopalan (Mcgraw Hill Education) -2010.

24CBGL21 FINANCIAL ACCOUNTING-II

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE

1	To understand the concepts of branch and departmental accounts.
2	To gain practical exposure regarding prepare accounts for hire purchase and instalment purchase system
3	To learn the accounting procedures of partnership accounts.
4	To know the procedure for dissolution of a Partnership firm
5	To understand the Indian Accounting Standards and IFRS

UNIT I: BRANCH ACCOUNTS & DEPARTMENTAL ACCOUNTS 12

Branch Accounting: Branch – Meaning and Definition – Objectives - Types of Branches: – Dependent Branches, Independent Branch and Foreign Branch - Accounting treatment of Dependent Branches – Debtor's System: Goods are invoiced at Cost and Goods are invoiced at Selling Price - Stock and Debtor's System: Branch Stock A/c, Branch Debtors A/c, Branch Expenses A/c, Branch Adjustment A/c, Branch P&L A/c and Goods sent to Branch A/c – Wholesale Branch System - Final Accounts System- Distinction between Whole Sale Profit and Retail Profit - Accounting treatment of Independent Branch: Goods in transit, Cash in transit and other adjustments - Departmental Accounts – Meaning and Definition - Objectives – Advantages – Difference between Departments and Branches - Different Types of Departments - Basis for Allocation of Expenses - Inter Departmental Transfer at Cost or Selling Price – Stock Reserve - Treatment of Expenses which cannot be allocated – Preparation of Departmental Trading Accounts.

UNIT II: HIRE PURCHASE AND INSTALLMENT PURCHASE SYSTEM 12

Hire Purchase System: Meaning and Definition – Important terms: Cash Price, Hire Purchase Price, Interest – Hire or Instalment, Down Payment, Hirer and Hire Vendor or owner - Rights of Hire Purchaser and Hire Vendor - Accounting treatment in the books of Hire Purchaser and Hire Vendor - Calculation of Interest: Rate of Interest, Cash Price and Instalments are given – Rate of Interest is not given – Total cash price is not given – Instalment price is not given – Cash price is calculated by

Annuity Method - Default and Repossession – Complete and partial repossession – installment Purchase system – Meaning and Definition – Legal Position – Hire Purchase System Vs Installment Purchase System -Accounting treatment.

UNIT III: PARTNERSHIP ACCOUNTS 12

Partnership: Meaning and Definition – Partnership Deed - Profit sharing ratios - Interest on Loan - Interest on Capital - Interest on Drawings – Salary to Partners – Accounting Treatment - Profit and Loss Appropriation account – Partners Capital Account: Fixed Capital Method and Fluctuating Capital Method –- Admission of a partner – Accounting Adjustments: Profit sharing ratio, Goodwill, Revaluation of assets and liabilities, Reserves and other accumulated profits Revaluation account - Treatment of Goodwill: Methods of valuation of Goodwill – Average Profit Method, Super Profit Method and Capitalization Method - Capital Accounts of Partners Retirement of a partner - Death of a partner – Accounting Treatments: Profit sharing ratios – Goodwill – Undistributed profits and losses – payment to partner – adjustment of capital and preparation of Balance sheet.

UNIT IV: DISSOLUTION OF PARTNERSHIP 12

Dissolution of a Partnership: Introduction and Meaning – Modes of dissolution: Dissolution by agreement – Compulsory dissolution - Dissolution on certain events – Dissolution by notice - Dissolution by court - Settlement of accounts – Accounting treatment – treatment of goodwill – treatment of unrecorded assets and liabilities - Insolvency of a Partner (Application of Indian Partnership Act 1932) - Accounting Treatment - Garner Vs Murray – Capital ratio under fixed capital method - Capital ratio under fluctuating capital method - Insolvency of all partners – Gradual realization of assets and piecemeal distribution – Proportionate capital method – Maximum loss method.

UNIT V: ACCOUNTING STANDARDS IN INDIA AND IFRS 12

Accounting Standards: Introduction, Meaning and Definition - Objectives of Financial Statements - Uses of Financial Statements: Owners – Management – Employees - Creditors – Banks and Financial Institution – Investors – Government – SBEI - Nature of Accounting Standards – Advantages – Limitations - Different Accounting Standards in India – Development of Accounting standards in India - International Financial Reporting Standards and Its Role - IFRS adoption or Convergence in India - Implementation plan in India - Difference between International Financial

Reporting Standards (IFRS) and GAAP.

TOTAL: 60 Hrs

TEXT BOOKS:

T1: RL Gupta & VK Gupta, Financial Accounting, Sultan Chand & Sons, 8th Edition, 2023.

T2: P.C. Tulsian & Bharat Tulsian, Financial Accounting, S Chand Publication, 2nd Edition, 2016.

REFERENCES:

R1: M. Hanif & A. Mukherjee, Financial Accounting I, McGraw Hill Education, 4th Edition, 2018.

R2: Prasanna Chandra, Fundamentals of Financial Accounting, McGraw Hill Education, 6th Edition, 2017.

R3: T.S. Reddy & A.Murthy, Financial Accounting, Margham Publications, 2018.

WEB SOURCES:

W1:https://www.drnishikantjha.com/booksCollection/Financial%20Accounting%20II%20FYBBI%202015-16.pdf

W2: https://nou.edu.ng/coursewarecontent/ACC204.pdf

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Understand the concepts and Prepare the Branch accounts and Departmental accounts	K5
2	Aware the difference in accounting treatment regarding Hire purchase and Installment purchase system	K3
3	Determine the accounting treatment for admission and retirement of partners.	K2
4	Elaborate the procedure of dissolution of a firm	K4
5	Understand the difference in Indian Accounting Standard and IFRS	K3

L	T	P	O	C
4	0	0	2	4

24CBGL22 **BUSINESS LAW**

COURSE OBJECTIVE

1	To high light the provisions of law governing the general contracts
2	To make the students understand the essential elements of a valid contract
3	To make the students understand how obligations under a contract must be carried out by the parties and the various modes of discharge of contract
4	To highlight the provisions of law governing the special contract and contract of sale of goods
5	To create the knowledge of legal perspectives and its practices to utilize the same in the business.

UNIT I: INDIAN CONTRACT ACT -1872 –AN INTRODUCTION 12

Introduction -Meaning of Law- Definition of Mercantile Law and Business law, its scope and sources - Indian Contract Act- definition of contract, agreement and promises –Characteristics of agreement- Formation of contract– classification of contract –Contract based on validity –valid contract ,void contract, void agreement, voidable contract, Unenforceable contract, illegal contract-Contract based on Formation-Express contract- Implied contract-Constructive or Quasi contract-Contracts over internet- Contract based on performance- Unilateral Contract-Bilateral Contract - Contract based on execution –Executed contract- Executory contract – Differences between contract and agreement.

UNIT II: ESSENTIAL ELEMENTS OF A VALID CONTRACT 12

Offer or proposal—Intention to create legal relationship-Meaning and definition of offer- elements of a valid offer-Types of offer-specific offer, general offer, positive and negative offer, cross offer-Differences between offer and invitation to offer-Acceptance- Meaning and definition of Acceptance – Essential elements of a valid Acceptance-Promise- Communication of offer and Acceptance -Revocation of offer- Modes of Revocation of offer -Consideration –definition-Essential elements of valid consideration-legal rules relating to consideration -Contracts without consideration- Exceptions- Capacity to parties- definition – persons competent to contract-free consent – coercion –undue influence-fraud – mistake-lawful object.

UNIT III OTHER ELEMENTS OF A VALID CONTRACT 12

Void agreements –voidable agreements Differences between Void agreements –voidable agreements-Performance of contract – Obligations of parties to contract-Effect of refusal to accept of offer of performance-Effect of refusal of parties to perform wholly- Persons who can perform a contract –Liabilities of Joint promiser and promisee -Distinction between succession and assignment-Time and place for Performance of a promise-Performance of reciprocal promise-Types of Performance of contract- Actual Performance of contract- Attempted Performance of contract-Discharge of contract-Discharge by possibility of performance, by impossibility of performance, by lapse of time, by operation of law and by breach of contract- Remedies for breach of contract-Contracts which need not be performed with the consent of both the parties -void agreements -wagering agreements and contingent contracts – Quasi contracts.

UNIT IV: SPECIAL CONTRACTS 12

Bailment – Meaning of Bailment- Parties involved-Bailor -Bailee – Essential Features of bailment-Types of bailment – Gratituitous Bailment- Non-Gratituitous Bailment –Constructive bailment-rights of bailor and bailee- duties of bailor and bailee Pledge - Meaning of Pledge- Parties involved-Pledgor- Pledgee- Debtor-Features of Pledge-Types of pledge-Pawn Hypothecation- Lien-Differences between bailment and pledge- Mortgage – Meaning-Types of Mortgage-Indemnity – Contract of Indemnity- Essentials in the contract of indemnity-Types of indemnity-Express indemnity – implied indemnity-Rights of an indemnity holder-Rights of an indemnifier-Guarantee-Contract of Guarantee- Essentials in the contract of guarantee-Liability of surety-Rights of surety-Differences between Contract of Indemnity and Contract of Guarantee

UNIT V: LAW OF SALE OF GOODS 12

Law of sale of Goods –Meaning and definition of contract of sale-Essentials of a contract of sale-Distinction between Sale and agreement to sell –Types of Goods – Conditions and warranties – Meaning of conditions and warranties –Conditions- Essentials of Conditions- warranties Essentials of warranties- Differences between conditions and warranties –express and implied conditions and warranties -Doctrine of Caveat Empter – Exeptions to the rule of of Caveat Empter –Transfer of ownership – Meaning of Transfer of ownership-Importance of Transfer of ownership - Time when

the property passes-Sale by non-owners – exceptions to the rule-Performance of contract of sale-Delivery of goods-Modes of delivery- rules regarding modes of delivery - Unpaid seller- definition-Rights of an unpaid seller.

TOTAL: 60 Hours

TEXT BOOKS:

T1: N.D.Kapoor, ”Business Law” Sulthan Chand &Sons,2018.

T2: R.S.Pillai, ”Business Law” S.Chand Publishers,2011.

REFERENCES:

R1: RSN.Pillai and Bhagavathi, Business Law, S.Chand & Sons.

R2: Shukla.MC, Mercantile Law, S.Chand & Sons

R3: P,C.Thulsian, Business Law, Tata Megreher.

WEB SOURCES:

W1: https://drive.google.com/file/d/171HCg9NwfVZoAbHYOxaOAHcHqy7QSTnj/view

W2: https://drive.google.com/file/d/11U4IufrSMzIHBm7RSOZkYsTpUPbostQH/view

W3: **https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Business-Law.pdf**

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Students will have basic knowledge of Business Law and provisions of Indian contract Act	K2
2	Students will know about the fundamental elements of a valid contract and the procedure for performance and the concept of breach of contract	K4
3	Students will have knowledge about other elements of a valid contract	K4,K6
4	Students will have an understanding about the provisions of law governing the special contract.	K4
5	Students will acquire knowledge about the Law of sale of Goods	K2

24MDGL21 **INDIAN ECONOMY**

L	T	P	O	C
3	0	0	2	3

COURSE OBJECTIVE

1	To Develop a clear understanding of the concepts and distinctions between economic growth and economic development, including the basic issues, measures, and indicators of both development and underdevelopment.
2	To Gain insights into the basic features of the Indian economy, the composition of national income, and the elements and implications of the occupational structure and demographic features on economic development.
3	To Study various population theories including classical, neo-classical, and modern perspectives, and analyze the evolution of Indian economic policies through five-year plans, economic reforms since 1991, and the impacts of monetary and fiscal policies.
4	To Understand the causes and consequences of inflation in India, explore the Phillips Curve, and analyze poverty and unemployment including their types, causes, and measures to eradicate them, as well as the application of Okun's law.
5	Investigate the trends, issues, and determinants of productivity in the agricultural sector, assess the growth and performance of the industrial sector, and evaluate the growth and performance of the service sector in India, along with identifying causes for the poor performance of public sector undertakings (PSUs)

UNIT I: **9**

ECONOMIC GROWTH AND DEVELOPMENT

Economic growth - Economic development - Basic issues in Economic development and Growth - Concepts and measures of development and underdevelopment - Difference between Economic Growth and Development.

UNIT II: **9**

NATIONAL INCOME AND OCCUPATIONAL STRUCTURE

Basic features of the Indian Economy - Composition of National Income - Elements national income - Occupational Structure - Demographic features.

UNIT III: **9**

POPULATION AND FIVE YEAR PLANS

Theories of Population - Classical theory - Neo Classical theory - Modern theory - Indian Economic Policies - Evolution of five year plans in India - Economic reforms since 1991 - Monetary and Fiscal

Policy with their implications on Economy.

UNIT IV: **9**

INFLATION AND UNEMPLOYMENT

Inflation in India - Phillips Curve - Poverty and Unemployment - Types of unemployment and its causes - Measures to eradicate poverty and unemployment - okun's law.

UNIT V: **9**

SECTORAL DEVELOPMENT

Agricultural sector - sectorial Trends and issues - Measures for low agricultural productivity - Determinants of agricultural productivity - Industry Sector in India – growth and performance - Service Sector in India –growth and performance - Causes for poor performance of PSU's

TOTAL: 45 Hrs

TEXTBOOKS

T1: Brahmananda, P.R. and Panchmukhi, V.R. (Eds), Development Experience in the Indian Economy: Inter State Perspectives, Bookwell Publications, Delhi, 2nd Edition, 2001.

T2: S.Chandrachud " Chud's Series of Indian Economy" WISE lab Publications, Second edition, 2022.

T3: Kapila, Uma (Ed), Indian Economy since Independence, Academic foundation, New Delhi, 4th Edition, 2006

REFERENCE BOOKS:

R1: Mishra and Puri: Indian Economy – Himalaya Publishing House

R2: IC Dhingra, Indian Economics – Sultan Chand and Sons

R3: Dutt&Sundaram, Indian Economy, S.Chand & Company.

WEBLINKS:

W1: https://www.rbi.org.in/Scripts/BS_ViewBulletin.aspx?Id=20019

W2: https://nptel.ac.in/courses/109/104/109104184/

W3: https://onlinecourses.swayam2.ac.in/cec23_hs47/preview Ministry of Finance

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	To familiarize the students with Economic growth and development	K4
2	To understand the concepts of national income and occupational structure	K5
3	To analyse the issues related to population and economic reforms	K4
4	To examine inflation rate and employment generation	K4
5	To critically evaluate the sectoral development in India	K5

24EBGL21 BUSINESS CORRESPONDENCE AND OFFICE MANAGEMENT

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES:

1	To Understand the concept of Business Correspondence
2	To write effective trade correspondence
3	To familiarize students with the concepts and techniques of work study in business environments.
4	To teach students about different types of communication systems used in businesses.
5	To introduce students to common office forms used in business correspondence.

UNIT I: INTRODUCTION TO BUSINESS CORRESPONDENCE 12

Meaning, Process and Functions of Business Correspondence: Concept of Business Correspondence, Significance, Professional Relationships – Role as a medium for exchanging information (including Verbal and Non-Verbal communication), Channels of communication, Levels of Communication – Direction of Communication (downward, upward, lateral and diagonal), Effective Communication / Barriers to Effective Communication, Techniques of Communication – Need and Importance of Business letters (office memorandum, office circulars, notices & orders), Technology for Communication : Role of Technology in business Communication - Effective IT communication – Tools for effective business communication and Electronic Mail.

UNIT II: REPORT WRITING 12

Meaning of Report – Types of Report – Qualities of a Good Report – Report Writing – Agenda, Minutes of Meeting – Memorandum – Office – Order – Notes – Report by Individuals and Committees Report on Meeting – Reports by Board of Directors – Press Reports, Structures and Layout of Reports: including (Introduction, body, conclusion, recommendation and references). Planning and Preparation: Techniques for Planning and preparing a business report, Use of Illustrations: importance & methods of using illustrations in a business report, Email correspondence in business communication, Technical Description: Technique for providing technical description in a business report. Proof reading: Revising & proof reading the report for clarity, coherence and grammatical accuracy. Presentation of the report: Presenting the report effectively to an audience.

UNIT III: WORK STUDY AND COMMUNICATION SYSTEM 12

Work study: Definition, Importance & applications of work study, Types of Work Study: Different types of work study and work measurement - Role of Communication in Work study: Effective communication in conducting and implementing work study - Communication Systems: Types of communication system and their role in work study - Non Verbal communication in work study: Non Verbal communication in Virtual Interactions- Cross-Cultural Communication: Challenges of Cross-Cultural Communication in Multinational Corporations - Impact of Technology on communication: Technology influences interpersonal communication skills - Communication strategies for Virtual teams: Effective communication strategies for teams working in a virtual environment – Communication in conflict Resolution: Role of communication in resolving conflicts in workplace- Communication in Organizational change: Importance of communication during times of organizational change. Work simplification – records management – filing and indexing – filing systems and methods – filing equipment – job definition and description – job evaluation and merit rating.

UNIT IV: COMMUNICATION SYSTEM 12

Communication system: Definition, Meaning – Types of Communication System : Analog Communication, Digital Communication, Communication Channels (wired communication channels & wireless communication channels) Baseband Communication System (Ex: LAN & Digital Telephony), Carrier Communication System : (Ex: Radio broadcasting, TV & Satellite Communication - Examples of Communication Systems : Digital Communication : (Internet, Public Switched Telephone Network (PSTN), Intranet and Extranet, Television) Elements of Communication System : Information, Signal, Transducer, Amplifier and Modulator. office – handling inward and outward mails –Communicating media - – office machines – selection and usage – Cyclo- styling machine, duplicating machines, franking machines – Photostat machine

UNIT V: OFFICE FORMS 12

Office forms – Planning of Office : Organisation of resources (Space, equipment & personnel) - Duties and Responsibilities of Office Manager : Roles & Responsibilities of Manager (Administrative tasks, Coordinating activities etc.) - design and control – Filing of Documents : Physical filing systems, Electronic filing system (e-filing) –Indexing Documents : Physical or

Digital form – Publishing Documents - Digital publishing platforms, Social media and app-based formats - continuous stationary office cost control, Importance and need for day to day office operations – Mailing Procedures- Physical & Electronic Inward & Outward mail, services provided by courier companies. Modern Office Equipment: including virtual meeting tools, email communication & office chat platforms (such as whatsapp), Technological Advancements in office management. Modern Office System: Cloud storage, Cloud computing & Office Automation using robotics. Banking facilities & modes of payment: Modes of Payment including e-banking – Budget & Audit: Process & Importance of auditing in office management - Nature and Scope of Secretarial work: Role of Secretaries within an Organization, Functions and Impact on efficient office operations.

TOTAL: 60 Hrs

TEXT BOOK:

T1: Essentials of Business Communication – Rajendra Pal, J.S. Koralahilli, Sultan Chand & Sons, New Delhi.

T2: Business Communication – V.R. Palanivelu & N. Subburaj, Himalaya Publishing House Pvt ltd, Mumbai.

T3: Bhatia R.C.(2005) -Principles of Office Management- Lotus Press-New Delhi

REFERENCES BOOK:

R1: ASHLEY, A – A Handbook of Commercial Correspondence, Oxford University Press (2003)

R2: George R Terry(1949)- Office Management and Control

R3: Leffingwell and Robbinson (1975)-Text book of Office Management -Tata McGraw-Hill

WEB LINKS:

W1:https://mis.alagappauniversity.ac.in/siteAdmin/ddeadmin/uploads/4/UG_B.Com_Commerce%20(English)_102%2043%20-%20Office%20Management.pdf

W2:https://www.hhrc.ac.in/ePortal/Computer%20Science%20&%20Applications/III_BCA_A18UCAN2_OFFICE_MANAGEMENT_DR_S_HARI_GANESH.pdf

W3:https://www.slideshare.net/slideshow/business-organisation-and-office management/10678313

W4: http://www.uprtou.ac.in/other_pdf/AOCOM-01%20(296)%20English%20OK.pdf

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Effective business letters and emails	K2
2	Write trade inquiries and responses confidently	K5
3	Apply work study techniques to improve processes and workflows	K5
4	Implement and manage communication systems effectively in an organization.	K4
5	create and complete common office forms accurately	K5

24DVAC22 UNIVERSAL HUMAN VALUES

L	T	P	O	C
1	0	0	1	1

COURSE OBJECTIVE:

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 Hrs

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Develop qualities like responsibility and the ability to handle problems with sustainable solutions.	K3
2	Appraise human values and the harmony at various levels.	K3
3	Perceive a better critical ability.	K2
4	Develop qualities pertaining to value-based living.	K2
5	Apply what they have learnt to their own self in real life settings.	K3

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.

24BAC21 **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

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, bureaucratic.

UNIT V- PROFESSIONAL ETIQUETTE 6

- Respect – Salutations
- Official Behaviour

REFERENCES:

R1: Language Service, University at Oberta de Catalunya

R2: Taylor. Grant English Conversation Practice. Tata McGraw Hill Education Pvt. Ltd 2005

R3: Tiko, Champa& Jaya Sasikumar. Writing with a purpose. OUP New Delhi 1979

TOTAL 30 Hrs

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Understand the principles of effective team building and apply strategies to foster team bonding and cohesion in professional settings.	K2
2	Become self-confident individuals by mastering interpersonal skills, team management skills, and leadership skills.	K3
3	Practice techniques for effective communication in telephone conversations.	K3
4	Evaluate decision-making processes and their implications in professional settings.	K2
5	Exhibit professional conduct and demeanor in various professional situations.	K3

VELS
KNOWLEDGE IS POWER

SEMESTER III

24LTAM31 தமிழ்மொழிப்பாடம்-3

L	T	P	O	C
2	0	0	1	2

சிற்றிலக்கியம். சிறுகதை, எழுதுதிறன், பேச்சுக்கலை.

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், பக்தி இலக்கியத்தை மாணவர்களுக்கு அறிமுகப்படுத்தி, அதன்வழி தமிழர்தம் பக்தி உணர்வையும் அதன் மேன்மையையும், கலைத்திறனையும் வெளிப்படுத்துதல், காப்பியம், புதினம் என்ற இலக்கிய வகைமைகளை அறிமுகப்படுத்துதல், மாணவர்களின் மொழித்திறனை மேம்படுத்தும் வகையில் மொழிபெயர்ப்பு, இலக்கணக் குறிப்பு என்பனவற்றை அறியச் செய்தல், மேற்கண்டவழி மாணவர்களைப் போட்டித்தேர்வுகளுக்குத் தயார் செய்தல் இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு 1: சிற்றிலக்கியம் 8 மணி நேரம்

1. நந்திக்கலம்பகம் - உரைவரம் பிகந்த உயர்புகழ்ப்
   வானுறுமதியை அடைந்தது உன்வதனம்
2. தமிழ்விடு தூது – 10 கண்ணிகள்
3. திருக்குற்றாலக் குறவஞ்சி – மலைவளம் கூறுதல் – முதல் 5 பாடல்கள்
4. கலிங்கத்துப் பரணி – பாலை பாடியது – முதல் 5 பாடல்கள்

அலகு 2: சிறுகதை 8 மணிநேரம்

1. அறிஞர் அண்ணா - செவ்வாழை
2. புதுமைப்பித்தன் - கடவுளும் கந்தசாமிப் பிள்ளையும்
3. கி.ராஜநாராயணன் - கதவு

அலகு 3 எழுதுதிறன் 7மணி நேரம்

கலைச்சொல்லாக்கம் - தேவைகள் - கலைச்சொற்களின் பண்புகள் - கலைச்சொல்லாக்கத்தில் தவிர்க்க வேண்டியவை - அறிவியல் கலைச்சொற்கள்.

கடிதம் - வகைகள் - அலுவலகக் கடிதங்கள் - பயிற்சி - அறிஞர்களின் கடிதங்கள் - கடிதங்களின் வழி கற்பித்தல் - சில அறிஞர்களின் கடிதங்கள் - நேரு...,

அலகு 4: **பேச்சுக் கலை** 8 மணி நேரம்

பேச்சுத் திறன் – விளக்கம் – பேச்சுத்திறனின் அடிப்படைகள் – வகைகள் – மேடைப்பேச்சு – உடையாடல் - பயிற்சிகள்

மொத்தம்: 30 மணி நேரம்

பார்வை நூல்கள்

1. **தமிழர் நாகரிகமும் பண்பாடும்,** டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001.
2. **தவறின்றித் தமிழ் எழுதுவோம்**, மா. நன்னன், ஏகம் பதிப்பகம், 1999.
3. **தவறின்றித் தமிழ் எழுத** - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003.
4. **தமிழ் இலக்கிய வரலாறு**, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காதெமி, 2002.
5. **புதிய தமிழ் இலக்கிய வரலாறு**, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
6. **செம்மொழி தமிழின் சிறப்பியல்புகள்** - முனைவர் மறைமலை இலக்குவனார்; https://www.youtube.com/watch?v=HHZnmJb4jSY
7. **பாடநூல் தேடலுக்கான இணையம் -** https://archive.org/

24LHIN31 **HINDI– III**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVE:

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

UNIT 1: ततरुवल्लुवि कृ त ततरुक्कु िल – 5, अमीि खुसिो कृ त पहेतलयाूँ – 5 **6**

'Thirukkural'- 5 Kural-by Thiruvalluvar

Amir Khusro-5 Paheliyan. **6**

UNIT 2: कबीि के दोहे – 5

Kabir Ke Dohe,-5 **6**

UNIT 3: तुलसीदास के पद – 2 & सूिदास के पद – 2

Tulsidas Ke Pad-2 & SurdasKe Pad-2 **6**

UNIT 4: व्यावहारिक हहन्दी 1 – अनुवाद का परिचय (अिष, परिभार्ा व प्रकाि) & 5 - अभ्यास अनुछे द

Functional Hindi 1 - Introduction to Translation 6hrs.

(Meaning, Definition &Types) & Exercise passages – 5

UNIT 5: व्यावहारिक हहन्दी 2 - ववज्ञापन का परिचय (अिष, परिभार्ा व प्रकाि) & 4 – नमूना ववज्ञापन 6hrs. **6**

Advertisement –Introduction (Meaning, Definition & Types) & Model Advertisement – 4

Total : 30 Hours

Text Books:

T1: Thirukkural, Bharatiya Gyanpeet, 2014..

T2: Amir Khusro Ki Paheliyan, Prakrit Bharati Acadamy, 2006.

T3: Amar Prakash, Kahir Dohavali, Mahamaya Publication, 2020.

T4: Tulsidas, Dohavali, Geeta Press, Gorakhpur.

T5: Vagdev, Surdas Ke Padavali, Prabhat Prakashan, 2011.

Reference Books

R1: Rachana Vyas, Amir Khusro Ki Paheliyan, Lokoday Prakashan Pvt. Ltd., 2022.

R2: Kendriya Hindi Sansthan, Banking Hindi Patyakram, 2012.

R3: Kendriya Hindi Prashikshan Sansthan, Parangat, Bharat Sarkar, 2015.

Web links:

W1: Thirukkural hindi translation by Venkata Krishnan

W2: Ameer khusro ki paheliyan - https://www.hktbharat.com

W3: Kabir ke Dohe - Kabir granthavali , Surhranthavali-http://kavitakosh.org

W4: Tulsidas ke pad - http://kavitakosh.org

COURSE OUTCOME

At the end of this course, the students will

CO1	Know the valuable messages in social responsibilities	K3
CO2&CO3	Know the life values	K3
CO4	Gain knowledge of translation in functional Hindi	K2
CO5	Gain knowledge about advertisement skills in Hindi	K2

24LFRE31 **FRENCH– III**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVE:

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

UNIT 1 **6**

1) Très drôle

le passe recent, passe compose et l'imparfait

UNIT 2 **5**

Vous avez dit culture

l'interrogation et le subjonctif.

UNIT 3 **4**

Envie d'ailleurs

les verbes aller/ retourner, venir/ revenir, ne...pas...ni, ne...ni...ni.

UNIT 4 **7**

le comparatif, superlatif et l'accord du participe passe avec avoir.

UNIT 5 **3**

Terre inconnue

le plus-que parfait

UNIT 6:Bonne idée **5**

Vivement dimanche

le pronom en et y, le subjonctif et les conjugaisons irrégulières. **Total - 30 hours**

REFERENCES:

1. R1: LATITUDES 1 (A1/A2) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau

COURSE OUTCOME:

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

1	The students would be able to express certainty and uncertainty	K3
2	The students would be able to express one's desire to do something	K3
3	The students would be able to express one's willingness and unwillingness to do something	K2
4	The students would be able to express one's joy and sorrow	K2
5	The students would be able to express one's fear, concern and astonishment	K3

24LENG31 ENGLISH FOR COMPETITIVE EXAMINATIONS

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVE:

1	To enhance reading comprehension skills for understanding complex texts in competitive exams
2	To develop vocabulary and language proficiency to tackle verbal reasoning sections effectively.
3	To improve grammar and writing skills for precise and coherent expression in written exams.
4	To practice critical thinking and analytical reasoning abilities required for exam questions

UNIT I- Verbal Ability 6

- Homophones, Homonyms, Jumbled sentences, Spot the Errors

UNIT-II COMPREHENSION 6

- Reading Comprehension, Critical Reading, Cloze Test

UNIT III - GRAMMAR 6

- Idioms and Phrases, Question Tag, Verbal Phrases, Prepositions

UNIT – IV GRAMMAR 6

- Voices, Direct and Indirect Speech, Simple, Compound, Complex

UNIT– V ACADEMIC WRITING 6

- Precise Writing, Letter Writing

Total: 30 Hours

REFERENCES:

R1: General English for Competitive Examinations by V. Rajagopalan (McGraw HillEducation) - 2010.

R2: Technical Communication – Principles and Practices by Meenakshi Raman & Sangeeta K. Sharma, Oxford Univ. Press, 2016, New Delhi.

R3: Ibbotson, Mark. *Professional English in Use: Engineering: Technical English for Professionals*. Cambridge University Press, 2009.

R4: Wallwork, Adrian. *User guides, manuals, and technical writing: A guide to professional English*. Springer, 2014.

COURSE OUTCOME:

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	K3
CO2	Develop their abilities as critical readers and writers.	K3
CO3	Decipher the mechanism of language and use it for success in competitive examinations and job-related speaking and writing tasks.	K2
CO4	Construct grammatically flawless sentences in oral and written communication	K2
CO5	Express their thoughts and views in a concise manner in writing.	

24CBGL31 **CORPORATE ACCOUNTING-I**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES:

1	To help the students to understand the basic concepts relating to issue of shares
2	To get familiarized about redemption of shares
3	To understand accounting treatment on acquisition of business
4	To learn about profit prior to incorporation
5	To enable the students to prepare company final account

UNIT I: ISSUE OF SHARES **12**

Meaning - Types of Shares - Features - Kinds of Companies - Issue of Shares at Par, Premium and Discount - Under Subscription and Over Subscription Calls- in-Arrears - Calls-in-Advance - Forfeiture of Shares - Reissue of Forfeited shares - Balance Sheet (Revised Schedule VI).

UNIT II: REDEMPTION OF PREFERENCE SHARES **12**

Introduction - Provision of the Companies Act Section 80 and 80A - Steps Involved in Redemption of Preference Shares –Journal & Balance Sheet (Revised Schedule VI).

UNIT III: REDEMPTION OF DEBENTURES & UNDERWRITING OF SHARES **12**

Introduction - Classification of Debentures - Distinction Between Debentures and Shares - Accounting for Debentures - Issues of Debentures - Forfeiture – Re-issue: Underwriting of Shares and Debentures - Definition and Meaning - Purpose and Importance of Underwriting & Commission - Sub Underwriting - Types of underwriting.

UNIT IV: PROFITS PRIOR TO INCORPORATION **12**

Introduction - Meaning-Methods of Ascertaining Profit or Loss - Prior to Incorporation - Basis of Apportionment of Expenses.

UNIT V: FINAL ACCOUNTS OF COMPANIES **12**

Introduction -Preparation of statement of profit and loss (Part II of Revised Schedule VI) – Preparation of Balance Sheet (Part I of Revised Schedule VI)-Managerial Remuneration.

TOTAL: 60 Hours

TEXT BOOKS:

T1: T.S. Reddy & Murthy, "Corporate Finance", Margham Publications, Reprint, 2013.

T2: Shukla, M.C., Grewal, T.S., & Gupta, S.C., "Advanced Accounts – Vol 2", S. Chand & Co, 19th Edition, 2019.

T3: Maheshwari, S.N., & Maheshwari, S.K., "Corporate Accounting", Vikas Publishing, 6th Edition, 2017.

T4: Jain, S.P. & Narang, K.L., "Advanced Accounting", Kalyani Publishers, 12th Edition, 2016.

REFERENCES:

R1: Dr. S. Kr.Paul & Chandri Paul, "Corporate Finance", New Central Book Agency (p) Ltd, 2009.

R2: K. K. Varma, "Corporate Accounting", Published by Anurag Jain for Excel Books, First Edition,2008.

R3: Dr. Naseem Ahmed, "Corporate Accounting", Atlantic Publication, First Edition, 2007.

R4: Gupta, R.L., & Radhaswamy, M., "Advanced Corporate Accounting", S. Chand & Co, 10th Edition, 2016.

R5: Ahuja, H.L. & Gupta, S.P., "Corporate Accounting", Taxmann, 2018.

R6: Khan, M.Y., & Jain, P.K., "Advanced Accounting", Tata McGraw-Hill, 2nd Edition, 2017.

WEB LINKS:

W1: **https://drive.google.com/file/d/1M6uwa7Tgizl_cRT1-cXYjOOS94eYVwDB/view**

W2: **https://www.geektonight.com/corporate-accounting-notes/**

COURSE OUTCOMES
AT THE END OF THIS COURSE

1	To give outline on issue of shares and debentures.	K3
2	To find out the procedure for redemption of preference shares and to teach treatment of profit or loss prior to incorporation	K4
3	To analyse the financial position by preparing final accounts of companies and calculating managerial remuneration	K3
4	Apply their knowledge for the valuation of shares and debentures	K4
5	Develop ideas for the alteration of share capital	K3

L	T	P	O	C
3	0	0	2	3

24CBGL32 HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVE

1	To enable the students to understand the Human resource management concepts and principles.
2	To create an awareness about the existing HR practices of the companies in India.
3	Defining Organizational Structure and Driving Productivity
4	Offering Employee Satisfaction.
5	Building Coordination Between Organizational Departments

UNIT I: INTRODUCTION TO HUMAN RESOURCES MANAGEMENT 9

Definition- Meaning-Nature- Scope – Characteristics - Objectives- Functions -Importance- Difference between Personnel management and Human Resource Management- Role of HR Manager – Qualities of HR Manager -Problems and Challenges of HR Manager – Human Resource Management as a Profession - Human Resource Management both a Science and an Art - Changing Environment of HRM, Changing role of HRM- HRIS (Human Resource Information System) – Definition – Meaning - Significance- Benefits for using HRIS technology for HR Planning Management & decision making.

UNIT II: MANPOWER PLANNING 9

Meaning - Definition – Features – Objectives – Characteristics – Importance – Factors influencing HR planning - Steps in Man Power Planning – Levels of HR planning – Benefits of Man power planning – Disadvantage of Man power planning - Job Analysis – Definition – objectives – Importance – Steps in conducting Job Analysis – Components – Techniques of job Analysis – Uses of Job Analysis - Succession planning – Definition – importance – Objectives – Steps in Succession planning – Components of an Effective Succession Plan – Challenges in Succession planning – Best practices for Succession planning - Job Description and Job specification – Purpose of Job Description and Job specification – Advantages – Disadvantages.

UNIT III: RECRUITMENT AND SELECTION 9

Meaning – Definition-Objectives-Factors influencing Recruitment – Principles of Recruitment - Sources of Recruitment - Internal sources of Recruitment – Merits of Internal sources – Demerits of Internal Sources – External sources of Recruitment – Merits of External Sources – Demerits of External Sources – Process of Recruitment- Methods and Recruitment - Selection- Meaning - Definition- Objectives- Importance of Selection- Process - Types of Tests- Kinds of Employee Interview preparation of Curriculum Vitae.

UNIT IV: TRAINING AND DEVELOPMENT 9

Definition and purposes of Training- Importance – Objective- Distinction between Training and Development-Methods of Assessing Training Needs-Tools for assessing training needs- Steps in Training- On the Job and Off the Job Training – Technology in training and Development-Evaluation of Training Effectiveness- Methods of training Evaluation - Methods of executive development.

UNIT V: PERFORMANCE APPRAISAL 9

Meaning- Definition – Importance – Objectives - Purpose- Process - Methods – Traditional and Modern Methods - Problems- Pre-requisites of a Good Appraisal System -Defects in Performance Appraisal- Human Resource Accounting – Importance – objectives – Evolution of Human Resource Accounting – Theoritical Frame work of Human Resource Accounting -Methods of valuation of Human resources - controlling costs of Human Resources.

TOTAL: 45 Hours

TEXT BOOKS:

T1: Gupta C.B- Human Resource Management, Sultan Chand and Sons, New Delhi.

T2: P G Aquinas-Human Resource Management Principles and Practice, Vikas Publication, New Delhi. 3. Chitra Atmaram Naik-Human Resource Management- Ane Publisher, New Delhi.

T3: Dessler, Gary, “Human Resource Management”, Pearson Education, 15th Edition, 2018.

T4: Mondy, R.W., & Noe, R.M., “Human Resource Management”, Pearson Education, 14th Edition, 2017.

T5: K. Aswathappa, “Human Resource and Personnel Management”, Tata McGraw-Hill, 8th Edition, 2013.

REFERENCES:

R1: Dr.S. Khanka Human Resource Management (Text & Cases) S. Chand Publishing, New Delhi, 5th edition (2013).

R2: K. A. Aswathappa Human Resource Management Himalaya Publishing House, 8th edition.

R3: P. C. Tripathi Personnel Management and industrial relations Sultan Chand and sons, New Delhi, 21st edition (2013).

R4: P.Subba Rao Personnel and Human Resource Management Himalaya Publishing House.

R5: Mathis, Robert L., & Jackson, John H., “Human Resource Management”, Cengage Learning, 15th Edition, 2020.

R6: Stone, Ralph J., “Human Resource Management”, Wiley, 9th Edition, 2020

R7: Flippo, Edwin B., “Principles of Personnel Management”, McGraw-Hill, 10th Edition, 2017.

WEB LINKS

W1:https://www.peoplehum.com/glossary/human-resource management#:~:text=Human%20resource%20management%20is%20an,communication%2C%20administration%2C%20and%20training.

W2: https://www.india-briefing.com/news/hr-policies-in-india-10-best-practices-for-employers-16977.html/

W3:https://corporatefinanceinstitute.com/resources/management/human-resource-management/#:~:text=Human%20Resource%20Management%20(HRM)%20is,of%20employees%2C%20and%20designating%20work.

W4: https://icehrm.com/blog/7-basic-principles-of-human-resource-management-that-every-hr-professional-should-know/

W5: https://www.pryor.com/blog/core-principles-of-hr/

W6: https://corporatefinanceinstitute.com/resources/management/human-resource-management/

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	At the end of the Course the student will be able to understand the basics of Human Resource Management	K2
2	The student will be able to get the ability to plan Human resource	K3
3	The student will be able to attain knowledge about leadership qualities through Recruitment and Selection	K5
4	The student will be able to know Comprehension about Training and Development.	K6
5	The student will be able to get awareness about Performance and Potential Appraisal	K5

24MDGL31 **BUSINESS STATISTICS**

L	T	P	O	C
3	0	0	2	3

COURSE OBJECTIVE

1	To develop the students ability to deal with numerical and quantitative issues in business.
2	Enable the use of statistical, graphical and algebraic techniques wherever relevant.
3	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

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

UNIT-II MEASURES OF CENTRAL TENDENCY AND DISPERSION 9

Introduction-Types of Averages- Mean, Median, Mode– Measures of Dispersion- RangeStandard Deviation

UNIT-III CORRELATION ANALYSIS 9

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

UNIT-IV REGRESSION ANALYSIS 9

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

UNIT –V INDEX NUMBERS 9

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

TEXT BOOKS:

T1: S.P. Gupta, Statistical Methods. Sultan Chand & Sons, New Delhi Ist Edition, 2021.

T2: S.C. Gupta and V.K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons,3rd Edition, 2001.

REFERENCE BOOKS

R1: P.R. Vittal, Business Statistics, Margham Publications, Second Edition, 2012.

R2: Beri G, Business Statistics, Tata McGraw Hill Publishing Company Limited, 2009.

R3: S.P. Rajagopalan and R. Sattanathan, Business Statistics and Operations Research, Vijay Nicole Pvt. Ltd.2003.

WEB LINKS

W1: http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf

W2: https://www.youtube.com/watch?v=VDLyk6z8uCg&feature=youtu.be

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Understand the key terminology, concepts, tools and techniques used in Statistical analysis.	K2
2	Evaluate the underlying assumptions of analysis tools of measures of central tendency and dispersion.	K3
3	Understand and critically discuss the issues surrounding of correlation	K5
4	Understand and critically discuss the issues surrounding of Regression	K6
5	Evaluate range of problems using the techniques by time series and index numbers of data.	K5

24EBGL33 **BUSINESS ETHICS**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE

1	To enable the students acquire knowledge about the principles of business ethics and Decision making.
2	To provide knowledge on ethical behavior as applicable to organizations. It also explains the significance of ethical leadership.
3	To provide knowledge on Corporate Governance Management of business and initiatives of business.
4	To provide knowledge on the role of Board of Directors in Corporate Business.
5	To understand the importance of Sustainability and Social Responsibility of Corporate Businesses

UNIT I: INTRODUCTION **12**

Introduction – Ethics – Meaning, Definition of Ethics - Characteristics, Factors that Influence Ethics –Corporate Governance, Insider trading, Bribery, Discrimination, Social Responsibility, Fiduciary Responsibilities-Importance of Ethics: Satisfying Basic Needs, Creating credibility, Uniting People and Leadership, Improving Decision Making, Long Term Gains, Securing the Society. Values - Meaning of values, Characteristics of values, Importance of values, sources of values, Types of values -Terminal Values, Instrumental Values, Difference between Terminal values and Instrumental values.

UNIT II: ETHICAL AND CORPORATE BEHAVIOUR **12**

Meaning - Needs of Ethical Leadership, Principles of Ethical Leadership - Honesty, Justice, Respect, Community, Integrity, Keys of Ethical Leadership: Start with values, Redefine success, Listen with Empathy, Prioritize organizational culture, Engage in courageous - Advantages and Disadvantages of Ethical Leadership - Guidelines to Improve Ethical Leadership skills –Concept of Ethical Decision-Making- Characteristics of Ethical Decision-Making – Models of Ethical Decision Making – Steps to Ethical Decision-Making – Ways to Improve Ethical Decision-Making - Ethical Dilemmas in Organisation – How to overcome Ethical Dilemmas, Social Responsibility of Business

and Corporate Governance: Meaning, Types of Social Responsibility, Benefits of Social Responsibility. Understanding of Corporate Governance - Principles of Corporate Governance, Models of Corporate Governance, Uses of Corporate Governance- Ethic in Functional Area, Marketing, Finance, Human Resource and Information Technology Environmental Ethics, Corruption and Gender Issues: Causes of corruption, Prevention of corruption – Gender Ethics, Sexual Harassment and Discrimination.

UNIT III: CORPORATE GOVERNANCE **12**

Introduction – Corporate Governance – Meaning, Definition of Corporate Governance- Objectives of Corporate Governance - Importance of Corporate Governance – Nature of Corporate Governance– Principles of Corporate Governance –4 P's of Corporate Governance - Significance of Corporate Governance –Corporate Governance Models – Corporate Governance Structure – Power of Corporate Governance – Duties of Corporate Governance - Responsibilities of Corporate Governance – Functions of Corporate Governance - Reasons for Corporate Governance Failure – Certain New Initiatives in Governance –Consequences of Bad Governance – Requirements to Strengthen Corporate Governance – Corporate Governance Models – Global Corporate Governance Forum – (Cade study).

UNIT IV: CORPORATE BOARD MANAGEMENT **12**

Board of Directors – Meaning of Corporate Board - Structure and Composition of the Board – Size of the Board – Powers of the Board of Directors - Responsibilities of Board of Directors – Functions of the Board of Directors - Code of Conduct for Board Members – Selection of Board of Directors - Training for the Board of Directors – Procedure for Resignation/Removal of Board of Directors - Effectiveness of the Board – Evaluation of Board's Functioning – Corporate Democracy – Shareholders Democracy-Rights and Powers of Shareholders – Minority Interest-Meaning and Definition of Minority Interest- Characteristics of Minority Shareholders, Rights of Minority Shareholders.

UNIT V: SUSTAINABILITY AND CORPORATE GOVERNANCE **12**

Sustainability Reporting –Meaning and Definition of Sustainability Reporting – Purpose of Sustainability Reporting - Discipline of sustainability reporting – Mission of Sustainability Reporting – Principles of Sustainability Reporting – Dimensions of Sustainability Reporting –

Types of Sustainability Reporting - Corporate Governance and National Economy – World Bank Report – Development – Importance of Social Accounting, Auditing and Reporting - Introduction – Social Accounting - Social Auditing - Corporate Social Responsibility- Types of Corporate Social Responsibility – Benefits of Corporate Social Responsibility - Auditing the Social Reporting Process.

TOTAL: 60 Hours

TEXT BOOKS:

T1: Balachandran, V., & Chandrasekaran., (2019), Corporate Governance Ethics and Social Responsibility, New Delhi; PHI.

T2: Bhuvneshwar Mishra, C.S., (2019), Ethics Governance and Sustainability, Taxman Publication Private Limited.

T3: Govinda Bhat, K., Sumitha Ayodhya., (2019), Business Ethics and Corporate Responsibility, Himalaya.

T4: Murthy, C.S.V., (2018), Business Ethics and Corporate Governance, Mumbai, Himalaya Publishing House.

T5: Nirmala Reddy & Ravi, Business Ethics – Corporate Governance, Mumbai, Himalaya Publlishing House & ICSI study material.

REFERENCE

R1: **Joseph A. Schilling**, "Strategic Management of Technological Innovation", McGraw-Hill Education, 6th Edition, 2020.

R2: **A.C. Fernando**, "Business Ethics: An Indian Perspective", Pearson Education, 2nd Edition, 2018.

R3: **Norman E. Bowie**, "Business Ethics: A Kantian Perspective", Wiley-Blackwell, 2017.

R4: **Andrew Ghillyer**, "Business Ethics: A Real World Approach", McGraw-Hill Education, 4th Edition, 2018.

R5: **M. N. Mishra**, "Business Ethics and Corporate Governance", Excel Books, 2015.

WEBLINKS

W1:**https://www.limestone.edu/blog/why-business-ethics-are-important#:~:text=Business%20ethics%20are%20the%20set,financial%20pitfalls%20and%20moral%20dilemmas.**

W2:**https://www.investopedia.com/terms/b/business-ethics.asp#:~:text=Business%20ethics%20is%20an%20evolving,%2C%20transparency%2C%20and%20environmental%20concerns.**

W3: **https://professional.dce.harvard.edu/blog/what-is-ethical-leadership-and-why-is-it-important/**

W4:**https://www.cgi.org.uk/about-us/policy/what-is-corporate-governance#:~:text=Corporate%20governance%20is%20the%20system,accountability%2C%20and%20who%20makes%20decisions.**

W5: **https://www.scirp.org/journal/paperinformation?paperid=95926**

W6: **https://en.wikipedia.org/wiki/Environmental,_social,_and_governance**

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Employment opportunities in CSR department of companies	K3
2	Understand the ethics in the areas of marketing, finance, human resource management, and information technology	K3
3	Understand the ethical dilemmas faced by organizations and the social responsibility of business	K5
4	Understand general overview of ethical issues in relation to the environment	K3
5	To offer consultancy services for social auditing and reporting formalities and understand the knowledge on global development	K6

24MEGL32 INDIAN KNOWLEDGE SYSTEM

L	T	P	O	C
2	0	0	0	2

COURSE OBJECTIVE

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

UNIT1: AN OVERVIEW OF INDIAN KNOWLEDGE SYSTEM 6

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

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

UNIT 3 : GOVERNANCE AND PUBLIC ADMINISTRATION 6

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

UNIT 4: WISDOM THROUGH THE AGES 6

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

UNIT 5 MATHEMATICS 6

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

TOTAL: 30 Hours

REFERENCES

R1: Mahadevan B., Bhat V R, Nagendra Pavana R.N., Indian Knowledge System Concepts and Application, PHI Learning Pvt. Ltd., 2022.

R2: Kapoor Kapil, and Singh Avadesh Kumar, Indian Knowledge System Vol.1, DK Print World,Ltd., 2005.

TEXT BOOKS:

T1: Textbook on the Knowledge System of Bhārata by Bhag Chand Chauhan.

T2: 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:

W1: https://onlinecourses.swayam2.ac.in/imb23_mg54/preview

W2:https://digest.iimb.ac.in/2022/04/book-indian-knowledge-systems-co-authored-dr-b- mahadevan

W3: https://www.summarize.tech/www.youtube.com/watch?v=jcV0LIp570A

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO1	Classify the key concepts of Indian Knowledge System and discuss the multi-faceted nature of knowledge contained in the Traditional Systems of India	K3
CO2	Identify the rich heritage of governance in Indian Knowledge System.	K3
CO3	Recognize the relevance of Arthashastra in public administration.	K5
CO4	Identify the Wisdom through Ages through Ithihasas.	K3
CO5	Knowledge of Indian Mathematicians and their contributions.	K6

24SSKU31 **SOFT SKILLS - III**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVE

1	To enhance students' listening, speaking, and presentation skills for effective communication in both personal and professional contexts.
2	To develop leadership qualities, decision-making, and problem-solving abilities, while fostering an understanding of non-verbal communication cues

UNIT I LISTENING SKILLS 6

Basics of LSRW Skills

Listening Skills: Active Listening and Feedback

UNIT II SPEAKING SKILLS 6

- Public Speaking - Essential Elements of a Successful Speech
- Voice Modulation and Effective Use of Tone
- Presentation Skills

UNIT III LEADERSHIP SKILLS 6

- Basics of Leadership: Traits and Styles
- Decision-Making and Problem-Solving
- Delegation and Accountability

UNIT IV NON VERBAL CUES 6

- Facial Expressions, Body Language, Gestures, Posture and Eye Contact
- Professional Grooming and Appearance

UNIT V WORKPLACE ETHICS AND PROFESSIONALISM 6

- Workplace Etiquette and Professional Behavior
- Integrity, Responsibility, and Ethical Decision-Making **Total 30 Hours**

REFERENCES

R1: Guffey, Mary Ellen, and Dana Loewy. *Essentials of Business Communication*. 11th ed., Cengage Learning, 2017.

R2: Northouse, Peter G. *Leadership: Theory and Practice*. 8th ed., Sage Publications, 2018. Ciulla, Joanne B. *Ethics, the Heart of Leadership*. 2nd ed., Praeger, 2014.

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO1	Acquire the ability to actively listen, provide constructive feedback, and enhance comprehension skills	K3
CO2	Effectively deliver speeches using appropriate voice modulation and presentation techniques	K3
CO3	Understand different leadership traits, develop critical decision-making and problem-solving skills.	K5
CO4	Foster better communication and interaction in both professional and social contexts	K3
CO5	Develop a strong sense of professional ethics and etiquette to maintain integrity and professionalism	K6

24BGL41 INTERNSHIP I

L	T	P	O	C
0	0	2	1	1

COURSE OBJECTIVE

The goal of the student internship program is to have 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 the 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:
- The Intern Supervisor (The Company)
- The Intern (The Student)

CATEGORY REQUIREMENTS

Status: Individual Internship.

Length: Period of 2 weeks

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.

EVALUATION PROCESS FOR INTERNSHIP:

A copy of the certificate issued by the company along with the presentation of their learning will be considered.

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO1	To contribute to organizations of all types and sizes by managing critical internships.	K3
CO2	To provide creative solutions to key challenges	K5
CO3	To design marketing strategies	K6
CO5	To provide a variety of ways to engage in experiential learning	K4
CO6	To lay the foundation for a strong relationship and subsequent job offers	K3
CO7	To apply the knowledge and skills acquired in the classroom to a professional context.	K3

SEMESTER IV

L	T	P	O	C
2	0	0	1	2

24LTAM41 TAMIL - IV

மரபுக்கவிதை,புதுக்கவிதை,ஊடகத்தமிழ்,கணினித்தமிழ்

பாடத்திட்ட நோக்கம்:

தமிழர்தம் தொன்மைச் சிறப்பையும், பண்பாட்டுச் செழுமையையும் உலகிற்குப் பறைசாற்றும் சங்க இலக்கியங்களான எட்டுத்தொகை, பத்துப்பாட்டு நூல்களை அறியச் செய்தல், அதன்வழி பண்டைத் தமிழரின் விழுமியங்களை எடுத்துரைத்தல், இலக்கால இலக்கிய வகைமையான நாடக இலக்கியத்தை அறியச் செய்தல், ஊடகங்களில் தமிழின் பயன்பாடு, கணினியில் தமிழ்ப்பயன்பாடு என்பனவற்றை மாணவர்களுக்கு கற்றுக்கொடுத்தல், மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்தல் என்பன இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு 1: மரபுக்கவிதை 8 மணி நேரம்

1. பாரதியார் - பாரத தேசம் என்னும் தலைப்பில் ஆறு பாடல்கள்.
   (பாடல் எண்கள் 1, 6, 7, 9, 12, 13)
2. பாரதிதாசன் – தமிழுக்கும் அமுதென்று பேர் என்னும் தலைப்பிலான கவிதை.
3. தேசிக விநாயகம் பிள்ளை - உடல் நலம் பேணல் என்னும் தலைப்பிலான கவிதை
4. முடியரசன் - காவியப் பாவை – "புண்படுமா" என்னும் கவிதை.

அலகு 2: புதுக்கவிதை 8 மணி நேரம்

1. நா. காமராசன் - *கறுப்பு மலர்கள்* தொகுப்பில் *காகிதப்பூக்கள்* என்னும் தலைப்பிலான கவிதை.
2. அப்துல் ரகுமான் - *ஆலாபனை* தொகுப்பில் *போட்டி* என்னும் தலைப்பிலான கவிதை
3. ஆண்டாள் பிரியதர்ஷினி – *முத்தங்கள் தீர்ந்துவிட்டன* தொகுப்பில் *'இங்கே வரும் போது'* என்னும் தலைப்பிலான கவிதை

அலகு 3 :**ஊடகத் தமிழ்**

இதழியல் - ஊடக வகைகள் - தலையங்கம்- நிகழ்ச்சியை செய்தியாக மாற்றுதல்- கருத்துப் பரிமாற்றம் நாடகம், திரைப்படம்,- வானொலி- தொலைக்காட்சி- மொழி நடையின் தன்மை -

அலகு 4 : **கணினித் தமிழ்**

கணினித் தமிழ்: கணினித் தமிழின் அடிப்படையும் பயன்பாடும் -கணிப்பொறியின் வரலாறும் வளர்ச்சியும், கணினியும் தமிழும், விசைப்பலகை (Keyboard) - எழுத்துருக்கள் (Fonts) - தமிழைத் தட்டச்சு செய்ய உதவும் மென்பொருள்கள், தமிழைத் தட்டச்சு செய்யும் முறைகள் - தமிழ்த் தட்டச்சுப் பயிற்சி - இணையமும் தமிழ்ப் பயன்பாடும் - தேடுபொறி (Search) - வலைப்பூ (Blog), மின்னூலகம் (Online e-Library), - மின்னகராதி(e-Dictionary), - மின் செய்தித்தாள் - e-Paper, - இணையவழித் தமிழ்க் கற்றலும்-கற்பித்தலும் - மின்வழிக் கற்றல் - e Learning.

மொத்தம்: 30 மணி நேரம்

பார்வை நூல்கள்

8. **தமிழர் நாகரிகமும் பண்பாடும்,** டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001.
9. **தவறின்றித் தமிழ் எழுதுவோம்**, மா. நன்னன், ஏகம் பதிப்பகம், 1999.
10. **தவறின்றித் தமிழ் எழுத** - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003.
11. **தமிழ் இலக்கிய வரலாறு**, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காதெமி, 2002.
12. **புதிய தமிழ் இலக்கிய வரலாறு**, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
13. **செம்மொழி தமிழின் சிறப்பியல்புகள்** - முனைவர் மறைமலை இலக்குவனார்; https://www.youtube.com/watch?v=HHZnmJb4jSY
14. **பாடநூல் தேடலுக்கான இணையம் -** https://archive.org/

L	T	P	O	C
2	0	0	1	2

24LHIN41 **HINDI - IV**

COURSE OBJECTIVE

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

UNIT I : भाितेन्दुहरिश्चंद्र की मुखरियाूँ– 4 **6**

Bharatendu Harishchandra ki Mukhariyan-4.

UNIT II : सुतमत्रानंदन पंत कृ त 'भाितमाता ग्रामवासी' (कववता) **6**

'Bharatmata Gramavasi' (Kavita) by Sumitranand Pant

UNIT III: ज्ञानेन्द्रपतत कृ त 'बीज व्या' (कववता) **6**

'Beej Vyatha' (Kavita) by Gyanendrapati

UNIT IV: ाजभार्ा हहन्दी का परिचय, अनुछे द से प्रश्न तनमाषण **6**

Introduction to Official Language Hindi, framing questions from passages

UNIT V : मंच संचालन (साक्षात्काि) का परिचय **6**

Introduction to Stage Management (Interview)

TOTAL: 30 Hours

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO1,CO2&CO3	Familiar with the different poetic expressions of Modern & Contemporary Hindi Poetry
CO2	Know the importance of official language Hindi
CO3	Become conversant in Hindi

TEXT BOOKS:

T1: Bhartendu Harishchandra, Ed.Ramji Yadav, Bharatendu Sanchayan, Bharatiya Pustak Parishad, 2011.

T2: Sumitranandan Pant, Gramya, Lokbharti Prakashan, 2017.

T3: Gyanedrapati, Gyanendrapati, Prabhakar Publication, 2022.

T4: Bhatia Kailashchandra, Rajbhasha Hindi, Vani Prakashan,2018.

REFERENCE BOOK:

R1: Mahesh Sharma, Bhashan Kala, Prabhat Prakashan, 2019.

R2: Raghavan T.E.S. Rajbhasha Hindi Amarkosh.

WEBLINKS:

W1: -http://kavitakosh.org Bharatendu Harishchandra

W2: https://www.amarujala.com/kavya/kavya-charcha/bhartendu-harishchandra-poems- naye-jamane-ki-mukariyan?page=5

W3: Sumitranandan Pant- http://kavitakosh.org

W4: https://www.hindiadda.com/beej-vyatha-gyanendrapati/

W5: Hindi Rajbhasha: https://navodaya.gov.in

24LFRE41 **FRENCH - IV**

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVE:

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

UNIT 1 **6**

Entreprendre

Les pronoms démonstratifs, les pronoms interrogatifs.

UNIT 2 **5**

Vous avez gagne

Les pronoms en et y, les formation des adverbes en-ment

UNIT 3 **4**

Ne quittez pas

La mise en relief (c'est ..... qui, c'est .....que).

UNIT 4 **7**

Argent trop cher

l'opposition- toujours/ne...jamais.

UNIT 5

Le pétrole fou

la cause et la consequence.

UNIT 6 **3**

Parlez-moi d'amour

le conditionnel present, le gérondif.

Total - 30 hours

TEXT BOOKS

T1: Prescribed book: LATITUDES 1 (A2/B1) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau

REFERENCES:

R1: SAISON A2 - MÉTHODE DE FRANÇAIS - Marie-Noëlle Cocton, Élodie Heu, Catherine Houssa, Émilie Kasazian

COURSE OUTCOME:

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

1	The students would be able to propose to do something and respond to a proposal	K3
2	The students would be able to respond to a request	K3
3	The students would be able to accuse, to blame	K2
4	The students would be able to complain, to protest	K2
5	The students would be able to express cause and consequence	K3
6	The students would be able to express opinion about facts	K3

24LENG41 ENGLISH IV - PROFESSIONAL ENGLISH

L	T	P	O	C
1	0	2	2	2

COURSE OBJECTIVE:

1	To improve professional vocabulary and language usage appropriate for various fields and industries.
2	To practice critical thinking and problem-solving skills through case studies and discussions
3	To prepare students for job interviews and career advancement through professional English proficiency.

UNIT I - REPORT WRITING AND DATA INTERPRETATION 6

- Report Writing – Business Report, Progress Report, Technical Report
- Instructions and Recommendations
- Interpretation of Graphs, Charts and Pictures

UNIT II - PROFESSIONAL WRITING I 6

- Agenda
- Minutes of the Meeting
- Review Writing
- Circular

UNIT III - PROFESSIONAL WRITING II 6

- Paragraph Writing
- Essay Writing
- Proposal Writing
- E-mail Writing

UNIT IV - SPEECH WRITING 6

- Tailoring the Speech for the Target Audience

- Writing for Professional Events - Welcome Address, Vote of Thanks
- Maintaining Clarity, Conciseness, and Precision

UNIT V – MEDIA WRITING **6**

- Introduction to Media Writing - News, Feature, Editorial, and PR
- Writing for Social Media and Digital Platforms, Freelance Writing

Total 30 Hrs

Course Outcomes:

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

CO1	Demonstrate proficiency in language use.
CO2	master the nuances of Spoken and Written Communication skills in professional Contexts.
CO3	Develop confidence and clarity in Professional English usage.
CO4	Organize their ideas coherently in writing for formal contexts.
CO5	Exhibit their oral and written communication skills for professional contexts such aspresentations and meetings.

References

R1: Professional English by Meenakshi Raman and Sangeetha Sharma - 2018.

R2: General English for all Competitive Examinations by S.C. Gupta - 2016.

R3: Ibbotson, Mark. *Professional English in Use: Engineering: Technical English for Professionals*. Cambridge University Press, 2009.

R4: Ruiz-Garrido, Miguel F., Juan C. Palmer-Silveira, and Inmaculada Fortanet-Gómez, eds. *English for professional and academic purposes*. Vol. 22. Amsterdam: Rodopi, 2010.

24EVSO41 ENVIRONMENTAL STUDIES

L	T	P	O	C
3	0	0	2	3

Course Objective: To make the students to learn about environment and the pollutants.

UNIT I INTRODUCTION 6

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

UNIT II NATURAL RESOURCES 6

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

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

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

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**

TEXT BOOKS:

T1: Erach Bharucha, "Textbook of Environmental Studies for Undergraduate Courses," University Grants Commission.

T2: Joseph, "Environmental Studies, 3rd Edition," McGraw Hill India, 2017.

T3: **Rajagopalan, R.**, “Environmental Studies: From Crisis to Cure”, Oxford University Press, 3rd Edition, 2016.

T4: **Yamuna, K., & Raghunandan, M.**, “Environmental Studies”, Pearson Education, 2nd Edition,

T5: **K. S. Subramanian**, "Environmental Science and Engineering", Wiley India Pvt. Ltd., 2012.

REFERENCES:

R1: Sharon Beder, "Environmental Principles and Policies: An Interdisciplinary Introduction," Routledge, 2006.

R2: Peter P. Rogers, Kazi F. Jalal, and John A. Boyd, "An Introduction to Sustainable Development," Earthscan Publications Ltd, 2007.

R3: **Miller, G. Tyler**, “Living in the Environment: Principles, Connections, and Solutions”, Cengage Learning, 18th Edition, 2018.

R4: **Harrison, R. M.**, “Environmental Pollution: Causes, Effects and Control”, 4th Edition, Royal Society of Chemistry, 2014.

R5: **Chiras, D. D.**, “Environmental Science: A Global Concern”, McGraw-Hill, 13th Edition, 2019.

R6: **Keller, E. A., & DeVecchio, D. E.**, “Environmental Geology”, Pearson Education, 10th Edition, 2013.

R7: **J. A. D. Emmanuel**, “Environmental Science and Engineering”, Pearson Education, 2012.

WEB LINK:

W1: https://open.umn.edu/opentextbooks/textbooks/introduction-to-environmental-science-2nd-edition

W2: https://www.learner.org/series/the-habitable-planet-a-systems-approach-to-environmental-science/ecosystems/online-textbook/

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Understand the multidisciplinary nature, scope, and importance of environmental studies and the need for public awareness.	K2
2	Analyze natural resources, their associated problems, and methods of sustainable utilization.	K3
3	Understand the structure, functions, and dynamics of ecosystems, including the role of producers, consumers, and decomposers.	K4
4	Examine biodiversity, its importance, threats, and conservation strategies at different levels.	K4
5	Evaluate various types of pollution, their causes, effects, and control measures, along with the role of individuals in pollution management.	K5

24CBGL41 CORPORATE ACCOUNTING-II

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE

1	To give a comprehensive understanding of the system of Corporate Accounting
2	To the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.
3	To make the students understand the applications of Accounting Transactions in Corporate Sector.
4	To empower the students to obtain conceptual knowledge for better understanding
5	To the preparation of Profit and Loss account and Balance sheet of the companies as per revised schedule VI with reference to all chapters

UNIT I: AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION 12

Amalgamation : Meaning and Definition - Types of Amalgamation : Amalgamation in the Nature of Merger, Amalgamation in the Nature of Purchase - Methods of Accounting for Amalgamation - Accounting Treatment for Amalgamation – Absorption and External Reconstruction of a Company - Difference between Amalgamation, Absorption and External Reconstruction – Purchase Consideration - Computation of Purchase Consideration - Forms of Consideration – Methods of Accounting – Model journal entries in the books of Transferor company or selling company - Journal Entries in the books of the Purchasing Company - Model journal entries in the books of Transferee company or purchasing company,

UNIT II: BANKING COMPANY 12

Introduction - Business of Banking Companies – Legal Requirements - Preparation of Profit and Loss Account – Schedules to be annexed with Profit and Loss Account - Guidelines of RBI for Profit and Loss Accounts – Balance Sheet - Schedules form at Balance sheet - Guidelines of RBI for Balance Sheet – Items Requiring special attention in preparing Final Accounts of Banking Company – Classification of Bank Advances - Concept of Non-Performing Assets (NPA) - Preparation of Profit and Loss Account – Problems of Banking Companies.

UNIT III: INSURANCE COMPANY 12

Introduction - Meaning – Types of Insurance : Life Insurance and General Insurance – Insurance

Business in India – Companies carrying in Insurance Business- Regulations of Insurance Business in India – Duties, Powers and Functions of IRDA Regulations – Preparation of Final Accounts of Insurance Company – Accounts of Life Insurance Business – Statutory Books – Subsidiary Books - Preparation of Final Accounts – Revenue Account – Profit and Loss Account - Forms of Life Insurance Final Account - Form A -RA Revenue Account – Form A-PL Profit and Loss Account – Form A-BS Balance Sheet - Computation of Profit in Life Insurance Business – Treatment of Profit – Accounting Entries for dealing with Profits - Accounts of General Insurance Companies -– Forms of General Insurance Final Accounts – Accounting Principles for Preparation of Financial Statement: Life Insurance and General Insurance - General Instruction for Preparation of Financial Statements.

UNIT IV: HOLDING COMPANY AND HUMAN RESOURCE ACCOUNTING 12

Holding Company: Introduction- Meaning and Definition of Holding Company and Subsidiary Company – Legal Requirement relating to Preparation of Accounts - Capital Profit – Revenue Profits- Revenue Losses –Minority Interest – Cost of Control – Mutual Owings – Revaluation of Assets and Liabilities - Consolidated Financial Statements – Preparation of Consolidated Balance Sheet- Steps involved in Preparation of Consolidated Balance Sheet of Preparation of Balance sheet - Proforma of Consolidated Balance Sheet. Human Resource Accounting: Introduction – Meaning and Definition HRA– Objectives of HRA – Valuation of Human Resource Accounting – Methods of Valuation of HRA – Advantages of HRA – Limitations of HRA.

UNIT V: LIQUIDATION OF COMPANIES, ACCOUNTING STANDARDS, INFLATION ACCOUNTING AND SOCIAL RESPONSIBILITY ACCOUNTING 12

Liquidation – Meaning and Definition – Modes of Winging Up – Statement of Affairs and Deficiency Account – Liquidator's Final Statement of Accounts. Accounting Standards: Meaning of Accounting Standards – Objectives – Significance – Compliance – International Accounting Standards. Inflation Accounting: Meaning – Limitations of Inflation Accounting – Methods of Inflation Accounting. Social Responsibility Accounting: Meaning and Definition – Objectives – Methods of Social Responsibility Accounting – Preparation of Social Income Statement and Balance Sheet.

TOTAL: 60 Hours

TEXT BOOKS:

T1: T.S. Reddy & Murthy, “Corporate Accounting”, Margham Publications, Volume II, Reprint, 2021

T2: S. K. Paul, "Advanced Corporate Accounting", New Central Book Agency, 2nd Edition, 2019.

T3: Dr. Naseem Ahmed, "Corporate Accounting: Principles and Practice", Atlantic Publishers, 2nd Edition, 2020.

T4: A. K. Jain, "Corporate Accounting: Principles and Applications", Taxmann Publications, 2nd Edition, 2022.

REFERENCES:

R1: S.P. Jain and K.L Narang, Advanced Corporate Accounting, Kalyani Publishers, New Delhi 2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, Sultan Chand and Sons, New Delhi.

R2: V.K. Singhania, "Corporate Accounting", Taxmann Publications, 4th Edition, 2017.

R3: B.K. Mehta, "Corporate Accounting and Financial Reporting", Prentice Hall India, 3rd Edition, 2020.

R4: P.C. Tulsian, "Corporate Accounting", S. Chand Publishing, 10th Edition, 2020.

R5: D.K. Jain, "Corporate Accounting - A Comprehensive Guide", Taxmann Publications, 2018.

R6: Dr. K.K. Verma, "Advanced Corporate Accounting", Anurag Jain for Excel Books, 1st Edition, 2021.

WEB LINK:

W1:**https://drive.google.com/file/d/1mwAkg6odlK2Pe_7Q_swIKlrlfomYUN**

W2**:hh/view** https://youtu.be/b7K44y18sjA

W3**:** https://nptel.ac.in/

W4: https://www.geektonight.com/corporate-accounting-notes/

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Understanding Advanced Corporate Accounting Practices	K2
2	Proficiency in Banking Company Accounts	K4
3	Competence in Insurance Company Accounting	K5
4	Mastery in Consolidation and Human Resource Accounting	K6
5	Advanced Accounting Frameworks and Applications	K5

24CBGL42 **COMPANY LAW**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES

1	To enlighten the students on the Provisions governing the Company Law.
2	To make the students aware on the recent amendments to Companies Act.
3	To know about the students regarding prospectus of the company.
4	To gain knowledge about members of the company.
5	To learn about winding up of company.

Unit I - INTRODUCTION 12

Introduction - Meaning and Definition of a Company - Characteristics of a Company – Separate Legal Entity-Limited Liability-Perpetual succession-Common Seal - Advantages of company Limitations - Types of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) Distinction between a Private Ltd. Company and a Public Ltd. Company-Certificate of Incorporation-Certificate of Commencement after its incorporation

Unit II – ESSENTIAL DOCUMENTS OF A COMPANY 12

Memorandum of Association -Name Clause-Situation/Registered State Clause-Object Clause-Liability Clause-Capital Clause-Subscriber Clause – Contents - Doctrine of Ultra Vires – Articles of Association – Contents – internal affairs, includes regulations-Provisions for entrenchment, Prospectus – Contents – Types (Statement in Lieu of Prospectus, Shelf Prospectus, Red Herring Prospectus)-Underwriting-Book Building Process ,Green Shoe option- E-Flying – Dematerialisation.

Unit III – PROSPECTUS 12

Prospectus -Meaning-Formalities of issue Prospectus - Misrepresentation of Prospectus - Golden Rules and its contents – statement in lieu of prospectus – consequences of misstatements in a prospectus – Shares – Meaning, Types of Shares and Transfer of shares , Share Capital- Meaning-Kinds-Alternation, Reduction and Voting Rights ,Debentures – features – kinds of debentures – Charge-Fixed and Floating, Crystallisation of Floating

charge– Differences between shares and Debentures.

Unit IV – COMPANY MANAGEMENT **12**

Meetings, Requisites of Valid Meeting-Kinds-General Meetings- Annual General Meeting-Extraordinary General Meetings -Other General Meetings - Types of Resolutions - Notice-Quorum, Poll, Chairman, Proxy - Meeting and Agenda - Process of conducting meeting - Voting and its types-vote on show of hands, Poll, E-Voting, Postal ballot -Circulation of Members' Resolutions - Signing and Inspection of Minutes -Secretarial Standard – Duties of Company Secretaries before, during and after General Meeting- Virtual Meetings - Technological Advancement in conduct of General Meetings - Drafting of Notice and Minutes of Annual General Meeting and Extra-Ordinary General Meeting. Board of directors – appointment, qualification/disqualification, Removalof directors, Vacancy to place, loan to directors power, duties, liabilities of Directors, types, Functions and position of directors, managing director and manager, ,Audit and Accounting System - Legal Position of Audit-Audit Committee-Company's resolutions and its types.

Unit V – WINDING UP OF A COMPANY **12**

Winding up of a company –Meaning, Types, and Procedure Payment of Liabilities in the event of winding up Role of Official Liquidator, Court and National Company Law Tribunal-Passing of special resolution for the winding-up. Modes of winding up – winding up by the court – Voluntary winding up – Members' voluntary winding up – Creditors' voluntary winding up- Compulsory winding up-Liquidation under Insolvency and Bankruptcy Code -Modes of Dissolution - Through transfer of a company's undertaking to another under a scheme of reconstruction or amalgamation-Through the winding up of the company- assets of the company are realized - payment of its liabilities-Difference between Dissolution of company and Winding of company.

TOTAL: 60 Hours

TEXT BOOKS

T1: **N.D. Kapoor**, *"Company Law"*, Sultan Chand & Sons, New Delhi, 22nd Edition, 2020.

T2: **P.P.S. Gogna**, *"Company Law"*, S. Chand Publishing, 55th Edition, 2019.

T3: **Dr. N. Premavathy**, *"Company Law"*, Sri Vishnu Publications, Chennai, 1st Edition, 2017.

T4: **Gaffoor and Thothadri**, *"Company Law"*, 2nd Edition, Vijay Nicole Imprints Pvt. Ltd., Chennai, 2018.

T5: **Kathiresan and Radha**, *"Company Law"*, Prasanna Publishers, Chennai, 3rd Edition, 2021.

REFERENCES:

R1: **M.C. Shukla & S.S. Gulshan**, *"Principles of Company Law"*, S. Chand Publishing, 16th Edition, 2018.

R2: **V. Balachandran & M. Govindarajan**, *"A Student Handbook on Company Law and Practice"*, Vijay Nicole Imprints Pvt. Ltd., 3rd Edition, 2020.

R3: **S. BadriAlam & Saravanavel**, *"Company Law"*, Himalaya Publishing House, 2016.

R4: **P.P.S. Gogna**, *"Text Book of Company Law"*, S. Chand Publishing, 21st Edition, 2020.

WEBLINKS

W1: https://nios.ac.in/media/documents/srsec320newE/320EL22.pdf

W2: https://www.investopedia.com/terms/c/company.asp

W3: https://www.indiafilings.com/learn/definition-of-a-company-in-law/

W4:https://www.redflagalert.com/articles/analysis/a-public-limited-company-plc-vs-a-private-limited-company-ltd#:~:text=A%20public%20limited%20company%20(PLC)%20is%20an%20organisation%20that%20is,a%20maximum%20of%20fifty%20shareholders.

W5: https://www.gov.uk/limited-company-formation/memorandum-and-articles-of-association#:~:text=a%20'memorandum%20of%20association'%20%2D,directors%20and%20the%20company%20secretary

W6: https://aliceblueonline.com/types-of-prospectus/#:~:text=Different%20Types%20Of%20Prospectus,needs%20throughout%20the%20fundraising%20process.

W7:https://www.google.com/search?q=Understanding+the+Prospectus&rlz=1C1ONGR_enIN1058IN1058&oq=Understanding+the+Prospectus&gs_lcrp=EgZjaHJvbWUyBggAEEUYOTIICAEQABgWGB4yCggCEAAYgAQYogQyBwgDEAAY7wUyCggEEAAYgAQYogQyCggFEAAYgAQYogTSAQc5MjdqMGo0qAIAsAIB&sourceid=chrome&ie=UTF-8

W8: https://byjus.com/commerce/difference-between-shares-and-debentures/

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Learn about Nature, Scope and Kinds of Company	K2
2	Gain effective knowledge about Formation of a Company	K4
3	Effectively impart knowledge about Prospectus of company	K5
4	Know about company management, Meeting and resolutions of Company	K6
5	Learn about the Company and Winding up of Company	K5

24EBGL43 DIGITAL BUSINESS MANAGEMANT

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES

1	To understand the Digital Transformation of business in different fields.
2	To create knowledge of Digital Business and Digital Economy.
3	To understand the conceptual background of different Software for the digital business support services
4	To have the basics practical skills of information Technology and Digital Business Application and Tools.
5	To understand the Digital Business Strategies and its impact for manage the Digital Business.

Unit I INTRODUCTION **12**

Digital Transformation of Business – Importance, Technologies of Digital Transformation, Merits and Demerits of Digital Transformation, Process of Transformation, Areas of Digital Transformation - Finance, Healthcare, Entertainment, Manufacturing, Retail, HR, Construction, Telecom, etc. Tiers of Digital Transformation. Artificial Intelligence-Meaning, Definition, Objectives, Need, Advantages and Disadvantages of Artificial Intelligence, The role of Artificial Intelligence

Unit II– DIGITAL BUSINESS **12**

Introduction to Digital Business – Meaning. Objectives, Benefits, Background and current status. E-Market places, structures, mechanisms, economics and impacts, Concept of Physical Economy, Digital Economy-Importance of Digital Economy, Advantages and Disadvantages of Digital Economy, Difference between physical economy and digital economy. Drivers of digital business - Big Data & Analytics, Mobile, Cloud Computing, Social Media, BYOD and Internet of Things, Opportunities and Challenges in Digital Business.

Unit III– SUPPORT SERVICES. **12**

Digital Business Support services- e-CRM- Meaning, Definition, Evoluations, Features of e CRM, Difference between CRM and e-CRM. Enterprise Resource Planning (ERP) as an e-business backbone, Types of ERP, Steps for ERP Implementation, Benefits and challenges

of ERP, Difference between CRM and E-CRM, Difference between e-CRM and ERP, Knowledge tope Apps – Factors Deciding Knowledge tope Apps, Information system-concept, components, types, Impact of Information system, Referral system – Importance, merits and demerits .

Unit IV – DIGITAL BUSINESS APPLICATION TOOLS **12**

Application Development - Building Digital business Applications and Infrastructure, promoting digital business, Mediums of Digital business promotion. Electronic Commerce Threats, Encryption, Cryptography, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, Security Protocols over Public Networks, HTTP, SSL, Firewall as Security Control, Public Key Infrastructure (PKI) for Security, Prominent Cryptographic Application.

Unit V – DIGITAL BUSINESS STRATEGY **12**

Management skills for Digital Business, Challenges of Digital Business, Managing Risks in Digital business, Digital Business Strategy - Meaning, Definition and types, Steps to create Digital Business Strategy, Strategic Formulation, Analysis of Business Internal and External Environment, Selection of Strategy, Implementation of Strategy, Evaluation of the Business Strategy, Benefits of Digital Business Strategy.

TOTAL: 60 Hours

REFERENCES:

R1: **Ravi Kalakota & Marcia Robinson**, *"E-Business: Roadmap for Success"*, Addison-Wesley, 1st Edition, 2001.

R2: **Michael Porter**, *"Competitive Strategy: Techniques for Analyzing Industries and Competitors"*, Free Press, 1st Edition, 1980.

R3: **Efraim Turban, David King, Jae Lee**, *"Electronic Commerce: A Managerial Perspective"*, Pearson Education, 8th Edition, 2017.

R4: **Ralph Stair & George Reynolds**, *"Principles of Information Systems"*, Cengage Learning, 13th Edition, 2017.

TEXT BOOKS

T1: Nigel Vaz, *Digital Business Transformation* Wiley, Hoboken, NJ, 2021.

T2: Eloise Coupey, *Digital Business: Strategy, Management & Transformation* SAGE Publications, Thousand Oaks, CA, 2020.

T3: Kamales Lardi, *the Human Side of Digital Business Transformation*, Wiley, Hoboken, NJ, 2022.

T4: Stefan Henningsson *Digital Transformation: Understanding Business Goals, Risks, Processes, and Decisions*, Open Book Publishers, Cambridge, UK, 2023.

T5: George Westerman, Didier Bonnet, and Andrew McAfee, *Leading Digital: Turning Technology into Business Transformation***,** Harvard Business Review Press, Boston, MA, 2014.

WEBLINKS

W1: https://enterprisersproject.com/what-is-digital-transformation

W2: https://www.finra.org/rules-guidance/key-topics/fintech/report/artificial-intelligence-in-the-securities-industry/overview-of-ai-tech#:~:text=The%20term%20artificial%20intelligence%20broadly,of%20computer%20systems%20able%20to

W3: https://www.techtarget.com/searchcio/definition/digital-economy

W4: https://cloudmore.com/content-hub/the-difference-between-digital-commerce-and-e-commerce

W5: https://www.ibm.com/think/topics/big-data-analytics

W6: https://telecoms.adaptit.tech/blog/the-role-of-iot-solutions-in-driving-digital-transformation/

W7: https://www.walkme.com/blog/electronic-customer-relationship-management-e-crm/

W8: https://www.investopedia.com/terms/e/erp.asp

W9: https://www.geeksforgeeks.org/difference-between-crm-and-ecrm/

W10: https://www.gartner.com/smarterwithgartner/how-to-build-a-digital-business-technology-platform

W11: https://www.investopedia.com/terms/d/digital-marketing.asp

W12: https://www.geeksforgeeks.org/difference-between-encryption-and-cryptography/

W13: https://digitalleadership.com/blog/digital-business-strategy/

W14: https://whatfix.com/blog/digital-strategy/

COURSE OUTCOMES

AT THE END OF THIS COURSE, THE STUDENTS WOULD HAVE LEARNT TO

1	Understand the digital business concepts and technologies	K2
2	Demonstrate knowledge and understanding of digital concepts and practices in different functions of business	K4
3	Identification the overall process of digitalization of business and its importance	K5
4	Differentiate the convenience between digital and traditional business.	K6
5	Apply a range of digital techniques to business and management problems / issues.	K5

24SBEN41 INDUSTRY ORIENTED EMPLOYABILITY SKILLS

L	T	P	O	C
1	0	0	1	1

COURSE OBJECTIVES

1	To equip students with essential career skills and understanding employer-employee expectations
2	To develop practical job search strategies, including resume writing andinterviewing skills.
3	To develop students' awareness of current national and international affairs to foster well-rounded, informed professionals

UNIT I - INTRODUCTION TO CAREER SKILLS 6

- Overview of Career Development
- Importance of Career Skills in Personal and Professional Growth
- Setting Career Goals and Objectives

UNIT II - EMPLOYEE/EMPLOYER EXPECTATIONS 6

- Work-Life Balance, Opportunities for Growth and Development
- Creating a Positive Organizational Culture, Adherence to Company Policies and Ethical Standards
- Building Strong Employer-Employee Relationships

UNIT III - CURRENT AFFAIRS 6

- National Affairs
- International Affairs
- Technology, Sports

UNIT IV - JOB PREPAREDNESS 6

- Bio-data, Resume, CV
- Social Media –Professional Presence (LinkedIn, FB, Instagram, Twitter)
- Cover Letter.

UNIT V - INTERVIEW SKILLS 6

- Types of Interviews and Interview Strategies
- Group Discussion - Mock GD – Mock Interview

TOTAL: 30 Hours

REFERENCES

R1: Cracking the Coding Interview: 189 Programming Questions and Solutions" by Gayle McDowell

R2: Cracking the Coding Interview: 189 Programming Questions and Solutions" by Gayle McDowell

R3: The Art of Interviewing: How to Ace Your Next Job Interview" by Peter Roberts

R4: Vaghela, Kiran, and Urvashi Kaushal. "Students' Employability: An Empirical Study." *Resilience and Transformation for Global Restructuring: Resilience and Transformation for Global Restructuring* (2022)

COURSE OUTCOMES

AT THE END OF THIS COURSE, THE STUDENTS WOULD HAVE LEARNT TO

1	Set realistic career goals and develop a strategic plan for their personal and professional growth.	K2
2	understand the mutual expectations between employees and employers to build positive workplace relationships	K4
3	Develop the ability to stay updated on national and international affairs.	K5
4	Effectively prepare resumes and perform well in job interviews.	K6
5	Confidently handle various interview formats and demonstrate effective communication skills.	K5

24VAC41 NATIONAL SERVICE SCHEME

L	T	P	O	C
1	0	0	1	1

Course Objective:

To create awareness among the students why the social services are important to the society.

UNIT I ENVIRONMENT ISSUES **6**

Environment conservation, enrichment and Sustainability - Climate change - Waste management - Natural resource management - (Rain water harvesting, energy conservation, waste land development, soil conservations and a forestation)

UNIT II DISASTER MANAGEMENT **6**

Introduction to Disaster Management, classification of disasters - Role of youth in Disaster Management

UNIT III PROJECT CYCLE MANAGEMENT **6**

Project planning-Project implementation- Project monitoring-Project evaluation: impact assessment.

UNIT IV DOCUMENTATION AND REPORTING **6**

Collection and analysis of date-Preparation of documentation/ reports - Dissemination of documents/ reports

UNIT V PROJECT WORK/ PRACTICAL **6**

Workshops/seminars on personality development and improvement of communication skills.

Text book:

1. Dr. S. Baskaran, "Social Work and Development", Himalaya Publication, 1998.
2. **William P. Cunningham & Mary Ann Cunningham**, *"Environmental Science: A Global Concern"*, McGraw-Hill Education, 2017.
3. **W. Nick Carter**, *"Disaster Management: A Disaster Manager's Handbook"*, Asian Development Bank, 2008.
4. **Harold Kerzner**, *"Project Management: A Systems Approach to Planning, Scheduling, and Controlling"*, Wiley, 2017.
5. **William S. Pfeiffer & Kaye A. Adkins**, *"Technical Communication: A Practical Approach"*, Pearson, 2012.
6. **Sunita Mishra & C. Muralikrishna**, *"Communication Skills for Engineers"*, Pearson, 2011.

TOTAL: 30 Hours

COURSE OUTCOMES

AT THE END OF THIS COURSE, THE STUDENTS WOULD HAVE LEARNT TO

1	Understand the significance of social services and their impact on society.	K1
2	Analyze environmental issues, including climate change, waste management, and resource conservation.	K2
3	Recognize the different types of disasters and the role of youth in disaster management.	K3
4	Apply the principles of project cycle management to plan, implement, and evaluate social service projects.	K4
5	Gain skills in documentation, reporting, and the dissemination of findings from social service projects.	K5
6	Develop communication and personality development skills through workshops and seminars.	K6

SEMESTER V

24CBGL51 COST ACCOUNTING

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE

1	To familiarize students with the basic concepts of cost and various methods and techniques of costing.
2	To Gain knowledge of Various methods involved in Cost ascertainment system.
3	Students are ensure that engage in projects that are unique, custom made and will learn scope of specific work in Contract Costing.
4	To Understand the recording valuation methods of material.
5	To know the Concept of Labour Costing and the process of ascertaining of Overhead Cost.

UNIT I: INTRODUCTION TO COST ACCOUNTING 12

Meaning and Definition of Cost accounting –Nature, Scope and Objectives of Cost Accounting – Principles of Cost Accounting - Cost accounting Vs Financial Accounting – Advantages and Limitations of Cost Accounting – Installation of Cost Accounting System – Classification of Cost – Cost Centres and Profit Centres

UNIT II: COST SHEET AND METHODS OF COSTING 12

Preparation of Cost Sheet – Tenders and Quotation – Reconciliation of Cost and Financial Account.- Methods of Costing – Techniques and Types of Costing.

UNIT III: CONTRACT COSTING AND PROCESS COSTING 12

Contract Costing - Meaning of Contract Costing - Features of Contract Costing - Calculation of Profit on Contracts - Cost Plus Contract - Contract Costing Vs Job Costing - Preparation of Contract A/c. Process Costing - Meaning of Process Costing - Features of Process Costing - Process Loss - Normal and Abnormal Loss - Abnormal Gain - Joint Products - By Products - Concept of Equivalent Production - Process accounts - Process Losses and Gains.

UNIT IV: MATERIAL COSTING 12

Material control – Meaning – Objectives – Essential – Advantages – Purchase control – Centralized Vs Decentralized purchasing – Advantages and Disadvantages – 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,

Simple average, Weighted average , Market price, Base stock and Standard price Method.

UNIT V: LABOUR COSTING ANDOVERHEAD COST 12

Labour Cost – Meaning of Labour Cost -Direct Labour and Indirect Labour -Computation and Control – Labour Turnover – Meaning and Causes Measurement -Time Keeping and Time booking – Remuneration and Incentives – Time Rates System – Price Rate System – Different Methods of Incentive Payments- Concept and treatment of idletime – Overtime. Overhead Cost - Meaning and Definition of Overheads - Classification of Overhead Cost - – Allocation and Apportionment of Overheads - Basis of Allocation - Absorption of Overheads - Importance of Over Head Cost – Primary And Secondary Distribution – Classification Machine Hour Rate - computation of Machine Hour Rate. Treatments of Certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Activity based costing.

TOTAL: 60 Hrs

TEXT BOOKS:

T1: Manosh Dutta, "Cost Accounting', Dorling Kindersley (India) Pvt. Ltd, 2010.

T2: T.S. Reddy & Y. Hari Prasad Reddy, "Cost Accounting", Margham Publications, 2014.

T3: Khanna, B.S. Pandy, I.M -Ahuja, G.K. and Aror M.N.Practical Costing, S Chand & Sons.

T4: **S.N. Maheshwari & S.K. Maheshwari**, *"Cost Accounting: Principles and Practice"*, Vikas Publishing, 12th Edition, 2017.

T5: **P.C. Tulsian**, *"Practical Costing"*, S. Chand Publishing, 7th Edition, 2019.

T6: **B. K. Mehta**, *"Cost Accounting and Financial Management"*, Prentice Hall, 2018.

T7: **Jain, S.P., & Narang, K.L.**, *"Cost Accounting"*, Kalyani Publishers, 9th Edition, 2020.

REFERENCES:

R1: Manash Dutta, "Cost Accounting", Pearson Education (Singapore) Pvt. Ltd, Second Edition Print, 2005.

R2: M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, " Cost Accounting", S.Chand & Company Ltd, 2010.

R3: **M.Y. Khan & P.K. Jain**, *"Management Accounting: Text, Problems, and Cases"*, Tata McGraw-Hill, 9th Edition, 2021.

R4: **S.P. Jain & K.L. Narang**, *"Advanced Cost Accounting"*, Kalyani Publishers, 11th Edition, 2017.

R5: **B. Saravanavel**, *"Cost Accounting"*, Himalaya Publishing House, 2nd Edition, 2016.

R6: **R.K. Gupta**, *"Cost Accounting and Financial Management"*, Sahitya Bhawan, 2019.

R7: **S.P. Gupta**, *"Advanced Cost Accounting: Theory & Practice"*, Sultan Chand & Sons, 13th Edition, 2020.

WEB LINKS

W1: https://www.geeksforgeeks.org/difference-between-cost-accounting-and-financial-accounting/

W2: https://www.investopedia.com/terms/c/cost-accounting.asp

W3: https://www.geeksforgeeks.org/difference-between-cost-accounting-and-financial-accounting/

W4: https://www.economicsdiscussion.net/material-costing/material-control/31853

W5: https://www.investopedia.com/terms/f/fifo.asp

W6: https://www.accountingnotes.net/cost-accounting/overheads/overhead-costs-meaning-and classification-cost-accounting/6014

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO1	To enable the students will understand the basic elements of Costing	K5
CO2	The Students will understand the Concepts of Cost accounting, Methods of costing and Usage of Costing in Decision making manner.	K3
CO3	To Understand the advantage of Costing to the stakeholders.	K2
CO4	Examine the different methods of calculation of Material cost.	K4
CO5	Critically Evaluate the apportionment of Overheads and calculation of Labour Cost.	K3

L	T	P	O	C
4	0	0	2	4

24CBGL52 INCOMETAX LAW AND PRACTICE-I

COURSE OBJECTIVE

1	To provide students with a comprehensive understanding of core business administration principles, including management, marketing, finance, and operations.
2	To equip students with critical thinking and analytical tools for effective decision-making in complex business environments
3	To nurture leadership and team management skills for successful navigation of organizational challenges.
4	To cultivate an understanding of global business dynamics and cultural diversity in the context of business administration
5	To emphasize the importance of ethical decision-making and sustainability in business strategies.

UNIT I: INTRODUCTION TO INCOME TAX 12

Income tax Act 1961 – basic concepts of IT-objectives and canons of Taxation – Features and Problems of the Indian Tax- Capital VS Revenue- Important terms- Residential Status or Basis of Charge of an Individual Exempted Incomes

UNIT II: INCOME UNDER THE HEAD SALARY 12

Salary-Meaning-Definition-Due date of Salary-Basic Salary – Allowance-Perquisites-Profit in Lieu of Salary-Gratuity- Pension-Leave Encashment- Gross Salary- Deductions U/S 16- Standard Deduction Entertainment Allowance-Professional Tax- Rebate- Computation of income from salary.

UNIT III INCOME UNDER THE HOUSE PROPERTY 12

Meaning of House Property – Types of House Property – Gross Annual Value- Municipal Taxes – Net Annual Value – Deductions U/S 24(1) Standard Deduction – Interest on Loan – Computation of Income from House Property

UNIT IV: INCOME UNDER THE HEAD OF BUSINESS OR PROFESSION 12

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

UNIT V: COMPUTATION OF DEPRECIATION UNDER INCOME TAX PROVISIONS & UNDER IT PROVISIONS 12

Depreciation – Meaning – Conditions for Allowance for Depreciation – Block of Assets – Other Provisions Relating to Depreciation.

TOTAL: 60 Hours

TEXT BOOKS:

T1: V.B. Gaur & Narang , "Income Tax Law And Practice", Kalayani Publishers,2001.

T2: T.S. Reddy & Y. Hari Prasad Reddy, "Income Tax Law and Practice" Margham Publications, 2008.

REFERENCES:

R1: Dr Vinod K. Singhania, "Income Tax Law and Practice", Taxmann Publications Pvt. Limited, 2005.

R2: V. Bala Chandran, S. Thothadri, "Taxation Law and Practice", Published by Asoke

R3: V. Bala Chandran, S. Thothadri, "Taxation Law and Practice", Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

WEB LINKS:

W1:http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20&%20Practice%20I%20-%20V%20Sem.pdf

W2:https://ebooks.lpude.in/commerce/bcom/term_5/DCOM301_INCOME_TAX_LAWS_I.pdf

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO1	Students will demonstrate a strong grasp of advanced concepts in management, marketing, finance, and operations, applying them effectively in real-world scenarios.	K2
CO2	Students will be able to analyze business problems critically, propose innovative solutions, and implement strategies to achieve organizational goals.	K4
CO3	Students will exhibit strong leadership abilities, effectively leading teams and managing interpersonal dynamics within diverse organizational contexts.	K4,K6
CO4	Students will understand the impact of globalization on business practices and apply culturally sensitive approaches to managing international business operations.	K4
CO5	Students will demonstrate a commitment to ethical practices and sustainable business strategies, contributing positively to society and the environment.	K2

24CBGL53 **PRACTICAL AUDITING**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE

1	To understand the various methods of auditing the accounts.
2	To examine the authenticity of the transactions.
3	To keep stringent control over all the activities of an organization.
4	To adopt a uniform set of accounting principles for financial reporting.
5	To be able to spot anomalies and predict the future.

UNIT I: INTRODUCTION 12

Meaning and Definition of Audit – Difference between Auditing and Accountancy: Scope, Timing, Nature of work, Regulatory Compliance, Outcome – Scope of Auditing: Financial Audits, Compliance Audits, Operational Audits, Internal Audits, Forensic Audits, Information Technology Audits(IT), Environmental Audits, Integrated Audits, Quality Audits, Performance Audits – Importance of Audit - Objectives of Auditing –Types of Audit: Statutory Audit, Voluntary Audit, Interim Audit, Concurrent Audit, Continuous Audi, Balance sheet Audit, Financial Audit, Cost Audit and Management Audit - Nature and Scope of Internal check, Internal Audit and Internal Control – Audit note book and Audit working papers – Special areas of Audit: Cost , Tax and Management Audit – Preparation for an Audit: Considerations before accepting an appointment as an auditor, Preparatory steps before starting the audit and Division of work among audit staff .

UNIT II: VOUCHING AND INVESTIGATION 12

Definition and Importance of Vouching – Objectives of Vouching – Types of Vouchers - Vouching of Cash and Trading Transactions – Investigation - Auditing vs Investigation - Nature of Vouching : Understanding the purpose and significance of vouching , Differentiating vouching from routine checking - Factors Considered During Vouching : Examining documentary evidence to verify entries in books of accounts, Ensuring authenticity and accuracy of transactions - Vouching of Specific Items: Vouching cash sales, collections from debtors, interest, dividends, and sale of fixed assets - Vouching of cash transactions – Trading transactions – Audit of various ledger – Outstanding liabilities, Assets – Scrutinizing of expense Accounts – Income Accounts – Asset accounts – Liabilities Balance sheet Audit – Direct confirmation of Balances – Capital and Revenue

Expenditures –Verification and Valuation of Assets and Liabilities

UNIT III: APPOINTMENT OF AUDITORS **12**

Appointment of Auditor: Board of Directors, Annual general meeting and Central Govt – Filling of casual vacancy - Appointment of Auditor by special resolution – Re appointment and Compulsory re appointment - Appointment of First Auditors – Filing of casual vacancy- Ceiling on number of audits- Appointment of Auditor of Govt company- Auditors Remuneration - Civil liability of an Auditor for negligence – Criminal liability of an company Auditor under : Companies Act , Income tax Act and Chartered Accountant Act - Removal of Auditors – Auditors lien - Qualifications & Disqualification, Rights, Powers and Duties of Auditors – Different classes if Auditors – Audit Report – Preparation and Presentation - Special considerations in company Audit - Audit of Dividends and Debentures - Audit of Branch office Accounts

UNIT IV: AUDIT TECHNIQUES AND ACCIUNTING STANDARDS **12**

Audit Techniques – Internal control meaning, Features, Objectives and Scope – Essentials of Good Internal Control – Advantages and Disadvantages of Internal Control – Principles of Good Internal Control System – Requisites of Good Internal Control System – Internal Check – Meaning and Objectives – Essentials of Good Internal Check System – Advantage and Disadvantages of Internal Check – Principles of Good Internal Check – Points to be considered in framing a Good Internal Check – Internal Audit – Objectives - Advantages and Disadvantages of Internal Audit – Nature of Internal Audit – Functions – Difference between Internal Check, Internal Control and Internal Audit – Precautions of Test Checking – Audit Evidence – Types of Audit Evidence – Methods of obtaining Audit Evidence - Auditing Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)

UNIT V: RECENT TRENDS IN AUDITING **12**

Adoption of Advanced Technologies: The integration of artificial intelligence (AI), data analytics, and blockchain is transforming auditing processes. AI enhances efficiency and accuracy, while blockchain ensures transparency and trust. Continuous auditing, which provides real-time data monitoring, is also becoming more prevalent - Emphasis on Environmental, Social, and Governance (ESG) Audits: There is a growing focus on ESG-related audits as organizations strive to meet regulatory requirements and stakeholder expectations. This trend is driven by increasing awareness

of sustainability and corporate responsibility issues - Shift to Cloud-Based Solutions: Auditors are moving from legacy desktop software to cloud-based platforms, which offer more flexibility, integration capabilities, and opportunities for leveraging generative AI and other advanced tools - Talent Shortages and Skill Development: The auditing industry faces a shortage of skilled professionals. To address this, firms are leveraging technology to enhance the employee experience and support career development. The focus is on attracting and retaining talent by making the profession more dynamic and appealing.

TOTAL: 60 Hrs

TEXTBOOKS

T1: D.P. Jain, *"Auditing"*, Konark Publishers Pvt. Ltd., 2015.

T2: Ravinder Kumar & Virender Sharma, *"Auditing: Principles and Practice"*, Eastern Economy Edition, 8th Edition, 2019.

REFERENCE BOOKS:

R1: B.N. Tandon, *"Practical Auditing"*, Sultan Chand & Co., New Delhi, 23rd Edition, 2017.

R2: Kamal Gupta, *"Contemporary Auditing"*, Tata McGraw Hill, 5th Edition, 2020.

R3: Dinkar Pagare, *"Practical Auditing"*, Sultan Chand & Sons, 2nd Edition, 2018.

R4: Sundar K. & Paari K., *"Practical Auditing"*, Vijay Nicole Imprints Pvt. Ltd., Chennai, 1st Edition, 2019.

WEBLINKS:

W1: http://www.osbornebooksshop.co.uk/p/auditing_tutorial

W2: www.mu.ac.in

W3: www.learnthat.com

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Students will know about the fundamentals of Auditing	K4
2	Infer knowledge about vouching concept	K5
3	Demonstrate qualities and Qualifications of Auditors	K4
4	On the completion of syllabus students will gain in sight of the Auditing practices prevailing in the present scenario.	K4
5	Students will understand the general approach of audit in Recent Trends	K5

24EBGL54 **LABOUR LAW**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES:

1	To know the development and set up of Labour Laws
2	To understand the concept of wages and to promote equitable compensation with regard to standards
3	To familiarize the students with the legal requirements stipulated under the act
4	To learn the laws relating to industrial relations & social security.
5	To make the students to understand about various labour laws & its provisions.

UNIT I: INTRODUCTION TO LABOUR LEGISLATIONS AND REGULATORY LAWS 12

Concept of Labour Law - Origin of Labour law - Objectives of Labour Laws: which include protecting workers' rights, ensuring safe and healthy working conditions, promoting fair wages, and preventing exploitation - Classification of Labour Laws - Industrial Relations Laws:, labour-management relations, collective bargaining, and unfair labour practices; Laws on Working Conditions: Address working hours, health, safety, and other conditions within the workplace; Laws for Labour Welfare and Social Security: Focus on providing social security benefits and welfare measures for workers - Role of the International Labour Organization (ILO): significance of the ILO, implementation of ILO conventions and recommendations - Indian Constitution and Labour Legislation: Indian Constitution & fundamental rights, the right to work, Principles of State Policy related to workers' rights - various labour laws enacted by the Indian government to protect workers and promote social justice - Emerging Trends and Future Directions: recent labour policy reforms in India, such as the Occupational Safety, Health and Working Conditions Code, 2020, and the Industrial Relations Code, 2020 - emerging issues, including the gig economy, informal sector workers, and the impact of technology on employment - Discuss future trends, such as flexible working arrangements, enhanced social security, and protection of migrant workers' rights.

UNIT II: WAGES AND MINIMUM LABOUR STANDARDS 12

Components of Minimum Wages: Understand the key components of minimum wages. Components - include basic rate of wages, living allowance, and other relevant factors. Procedure for Fixing and Revising Minimum Wages: Minimum wages are determined and adjusted involves consultations, data analysis, and periodic revisions. Power of Central Government to Fix Floor Wage: authority of the central government to establish a floor wage, wages across various sectors and regions. Wages for Different Classes of Work: Consider type of work or occupation - different rates depending on skill levels, responsibilities, and other factors. Minimum Time Rate Wages for Piece Work: piecework compensation, Minimum time rate wages, fairly paid based on the time spent on specific tasks or production units. Fixing Hours of Work for Normal Working Day: relationship between working hours and wages. Wages for Overtime Work: Additional compensation provided for overtime work, Overtime wages vs. regular wages, and incentive to employees to work beyond normal hours.

UNIT III: TRADE UNION LAW & LABOUR MANAGEMENT RELATIOS 12

Labour Management Relations: concept, Union-employer relationship, Interactions between management and workers, encompasses the legal, social, and economic aspects of these relationships - Key components of labor management relations: Collective Bargaining: negotiations between labor unions and management to determine wages, working conditions, and other employment-related matters - Labor Disputes: strikes, lockouts, and other conflicts arising from disagreements between labor and management - Workers' Participation: representation at the plant or enterprise level, representation on company boards - Legal Status and Obligations: rights and responsibilities of both parties, labor laws and regulations - Trade Unions: Trade unions (wages, working conditions, and overall well-being). Collective Bargaining, Advocacy and Social and Economic Goals, Trade unions aim to enhance the material, cultural, and social status of their members. Definition of Trade Union, Registration and Corporate Status – Registration of Trade Unions in India – Political Affiliations – Inter union Rivalry and Intra Union Rivalry – Problems of Unorganized labour & bonded labour – Indian government policy in Industrial relations – Nature and extent of Government power refer Industrial disputes – Guidelines for Management.

UNIT IV: INDUSTRIAL DISCIPLINE & SOCIAL SECURITY LAW 12

Industrial Discipline: Definition, rules, regulations, and norms of professional and productive work environment - Importance: Productivity, Workplace Harmony: relations among employees and between employees and management. Safety and Compliance: safety protocols, legal compliance - Components of Industrial Discipline: Attendance, Work Ethics, Adherence to Policies, Conflict Resolution, Professional Conduct, Enforcement - Social Security Law: Definition, economic risks such as illness, disability, unemployment, and old age. Relevance in Labor Legislation: Healthcare, Pension and Retirement Benefits, Unemployment Benefits, Disability Benefits, Maternity Benefits - Evolution in India: various social security laws, including the Employees' Provident Fund (EPF) Act, Employees' State Insurance (ESI) Act, and the National Pension System (NPS). Financial stability and social welfare to workers Challenges: Ensuring effective implementation, coverage, and equitable distribution of social security benefits. Concept and need for Maintaining Industrial discipline – Industrial relations & HRM – concept of Discipline, Types of Discipline – characteristics of Discipline – Importance of discipline in Industry, Code of Industrial discipline (India) – Meaning, Labour welfare and social security – Employer's liability Act 1936, Workman's Compensation Act, 1923.

UNIT V: COMPLIANCES AND LEGAL PROVISIONS **12**

Legal Compliance: Definition, rules, policies, and procedures, Importance, Key Elements Understanding Laws, Demonstrating Compliance, Ethical Practices - Compliance Checklist for Establishments: Registered Office of the Establishment, (establishment must include relevant details (such as Corporate Identity Number, telephone number, fax number, email, and website addresses) on all business letters, billheads, letter papers, and other official publications - Maintenance of Registers and Records, Financial Statements, CSR Committee , Appointment of Auditor - Labor Code Provisions: Payment of Wages Act, 1936 (Wages Act), Employees' State Insurance Act, 1948 (ESI Act), Payment of Bonus Act, 1965 (Bonus Act) Maternity Benefit Act, 1961, (Maternity Benefit Act), Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (EPF Act), Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013 (POSH Act), Contract Labour (Regulation and Abolition) Act, 1970 (Contract Labour Act), Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959 (Employment

Exchanges Act) Returns and Forms for all labour legislations, Guidelines for young Professionals - Penal provisions and statutory provisions.

TOTAL: 60 Hrs

TEXT BOOK:

T1: **J.N. Malik**, *"Trade Union Law"*, S.C. Sarker & Sons, 3rd Edition, 2016.

T2: **Kahan Freund**, *"Labour and the Law"*, Steven & Sons, 2nd Edition, 2005.

T3: **O.P. Malhotra**, *"The Law of Industrial Disputes"*, Tripathi, 9th Edition, 2017.

REFERENCES BOOK:

R1**:** P.N. Singh & Neeraj Kumar**, *"Pearson's Employee Relations Management"*, Pearson Education, 2012.**

R2**:** I.P. Massey**, *"A Legal Conundrum in Labour Law"*, Eastern Book Company, 2008.**

R3**:** R.W. Rideout**, *"Principles of Labour Law"*, Butterworths, 1988.**

R4**:** The Industrial Relations Code**, *2019***

R5**:** S.C. Srivastava**, *"Industrial Relations & Labour Laws"*, Vikas Publishing, 7th Edition, 2019.**

WEBLINKS

W1: https://www.britannica.com/topic/labour-law

W2: https://www.google.com/search?q=Module+3+-+Labour+Legislation+-+International+Labour+Organization+(PDF)&rlz=1C1ONGR_enIN1058IN1058&oq=Module+3+-+Labour+Legislation+-+International+Labour+Organization+(PDF)&gs_lcrp=EgZjaHJvbWUyBggAEEUYOdIBBzk5MWowajSoAgCwAgE&sourceid=chrome&ie=UTF-8

W3: https://en.wikipedia.org/wiki/International_Labour_Organization

W4: https://en.wikipedia.org/wiki/Indian_labour_law

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Know the Judicial set up of labour laws	K2
2	Learn the salient features of wages & its standards	K5
3	Integrate the knowledge of labour laws	K5
4	Gain the knowledge of laws relating to Industrial relations & social security	K4
5	Implementing Effective compliance strategies to ensure adherence to labour laws and regulations.	K5

24DVAC22 ENTREPRENEURIAL DEVELOPMENT

L	T	P	O	C
2	0	0	1	2

COURSE OBJECTIVE:

1	To enrich the students towards the knowledge of entrepreneurial skills
2	To make the students understand the approaches
3	To attain the goals of the business.

UNIT- I BASIC CONCEPT OF ENTREPRENEURSHIP 6

Concept of entrepreneurship - Definition Nature and characteristics of entrepreneurship - Function and type of entrepreneurship - Phases of EDP - Development of women entrepreneur & rural entrepreneur - including self - employment of women council scheme. Factors influencing entrepreneurship - Internal factors External factors - Institutional Finance to entrepreneurs - Functions of DICs - NSIC - SIDO - SISIs - KVIC - IFCI. Business idea generation technique - Sources of business idea - Methods of generating ideas - Method of evaluating ideas. Identification of business opportunities - Meaning - Sources of entrepreneurial opportunities - Opportunity analysis.

UNIT-II MARKETING AND TECHNICAL ANALYSIS 6

Marketing feasibility - Phases of feasibility study - Marketing strategies - Specialist roles open to market - Financial and Economic feasibilities - Classification of sources of finance. Technical and locational feasibilities - technical analysis Locational feasibility - Selection of site - plant lay out - Size of the business firm. Managerial and legal feasibility - Characteristics of a company - Types of companies. Project appraisal - Classification of the project - Marketing risk - Process of risk management - Types of risk

UNIT-III PROJECT AND ECONOMIC DEVELOPMENT 6

Project Report - Meaning - Purposes of project report Formulation of business plan - Characteristics of a successful business plan. Role of entrepreneur in economic development - Role of entrepreneurs - small scale entrepreneurs - Importance of SSIs - Problems of small industries in India. Creativity and innovation - Characteristics of innovation-Sources of innovation Forms of innovation - Importance of creativity and innovation - Global and Indian innovations.

UNIT IV: SMALL ENTERPRISES AND RECENT DEVELOPMENT 6

Family enterprises - Stages of transformation - Family management practices in India - Issues in family business - Planning process - Future of family business. Recent development in small enterprises in India - Government rules and regulations - Industrial sickness in India - Reasons for sickness - Causes - Consequences. Franchising - Types - Advantages - Disadvantages - Evaluation of franchise arrangement - Rural entrepreneurship - Need for rural entrepreneurship - Problems - SHGs and rural development.

UNIT V: DIGITAL ENTERPRISES AND RECENT DEVELOPMENTS 6

Introduction to Digital Enterprises - Definition and scope - Characteristics and significance - Digital Business Models - E-commerce and online marketplaces - Subscription and freemium models - Platform economy and gig economy - Technological Foundations - Artificial Intelligence and Machine Learning - Internet of Things (IoT) - Cloud computing and 5G technology - Data-Driven Decision Making - Data analytics and business intelligence - Predictive analytics and trend forecasting - Market Trends and Consumer Behavior - Growth of e-commerce and digital payments - Emerging digital technologies and their potential impact - Future trends in digital business models and consumer behavior - Preparing for digital disruptions and opportunities.

Total 30 Hrs

COURSE OUTCOMES
AT THE END OF THIS COURSE

1	To aiming to develop students about Entrepreneurship development	K3
2	To create an awareness on various Entrepreneurship Development Programme	K3
3	To enable them to understand project formulation	K2
4	To familiarize the students with EDP schemes	K2
5	To give an introduction about MSME, EDI and other training institutes in Entrepreneurship.	K3

TEXT BOOKS:

T1: **Dr. P.T. Vijayashree & Dr. M. Alagammai**, *"Entrepreneurship & Small Business Management"*, Margham Publications, Chennai, 1st Edition, 2015.

T2: **V. Pattabhi Ram**, *"Business, Management and Entrepreneurship"*, SAGE Publications India, 2017.

REFERENCE BOOKS:

R1: **Kuratko & Rao**, *"Entrepreneurship: A South Asian Perspective"*, Cengage Learning, 2012. *(A South Asian edition of the widely used entrepreneurship book, focusing on regional challenges and opportunities)*

R2: **Robert Hisrich, Michael Peters, Dean Shepherd**, *"Entrepreneurship"*, McGraw-Hill Education, 9th Edition, 2020. *(A globally recognized textbook providing both theoretical and practical insights into entrepreneurship)*

R3: **Vasant Desai**, *"Dynamics of Entrepreneurial Development and Management"*, Himalaya Publishing House, 5th Edition, 2019.

(A well-established book on entrepreneurial development and management, covering key challenges and strategies)

WEBLIKES:

W1: https://www.taxmann.com/post/blog/entrepreneurship-concept-functions-need-and-its-relevance-in-indian-society

W2: https://byjus.com/commerce/what-is-entrepreneurship/

W3: https://vidyaprasar.dei.ac.in/wp-content/uploads/2022/03/Lesson-11.pdf

W4: https://businessjargons.com/rural-entrepreneurship.html

24VAC51 COMPUTER APPLICATIONS IN BUSINESS

L	T	P	O	C
1	0	2	1	2

COURSE OBJECTIVES

1	To provide computer skills and knowledge for commerce students.
2	Student will able to collect, record and Interpret data.
3	Students can gain the knowledge to work with MS-Word document file.
4	Students will able to work with spread sheet and organize
5	To gain the knowledge of preparation of business documents and presentation and Multimedia.

UNIT I - FUNDAMENTALS OF COMPUTERS 6

Introduction – History of Computers – Characteristics of a Computer: Understanding the essential features of computers, such as speed, accuracy, storage capacity, etc. – Advantages of Computers: Exploring the benefits of using computers in business processes. Criteria for Using Computers: Recognizing the limitations and constraints of computer systems. Generations of Computer – Classification of Computers: Differentiating between mainframe computers, personal computers, servers, and other specialized types. – Applications in Computers: Discussing how computers are used in various fields (eg., business, education, healthcare) – Hardware, Firmware, Live-ware - Web Application – Basic of Computer Software – System Software (learning about Operating System, Translators, interpreter, Compiler) – Overview of Operating System and its functions – Application Software (Differentiating between General purpose packaged software and tailor-made software)

UNIT II- INTERNET, DATA HANDLING AND BUSINESS APPLICATIONS 6

Meaning of Internet: Defining what the internet is and its global significance – Growth of the Internet: Tracing the historical development of the internet – Anatomy of the Internet: Understanding the underlying infrastructure and protocols. Net Etiquette: Discussing proper behaviour and communication on the internet. World Wide Web: Exploring web pages, hyperlinks and web browsers. Internet Protocols: Learning about communication standards (e.g., HTTP, FTP, SMTP) – Usage of the Internet in Society: Examining how the internet impacts daily life – Search Engines: Understanding how search engines work and their importance - Business Information System – Database Management System – Business Process & Enterprises Application – GDPR –

IT Securities Measures in Business – Internet Services and Email – Plastic Money, E-Wallet and Online pay.

UNIT III - WORD PROCESSING **6**

Introduction to Word Processing - Word processing concepts – Use of Templates – Advance Tool using Word Processing – Making Business Documentation using word - Editing text - Finding and replacing text – Formatting text – Spell Check – Autocorrect – Auto text - Bullets and numbering – Tabs - Paragraph Formatting – Indent – Page Formatting – Header and Footer – Tables: Inserting, Filling and Formatting a table – Inserting Pictures and Video – Mail - Merge: Including linking with Database – Printing Documents.

UNIT IV - SPREADSHEET AND PRACTICAL APPLICATIONS **6**

Spreadsheet concepts – Creating and editing Workbooks – Entering Data in Cells - Managing worksheets – Formatting, Entering data, Editing and Printing a worksheet – Handling operators in formula, Project involving multiple spreadsheets, Inserting Charts (Line, Pie, Bar) - Organizing Charts and graphs – Mathematical, Statistical, Financial and Logical functions. Loan & Lease statements – Ratio Analysis – Graphical representation of data – payroll statements: Frequency distribution, Cumulative and Calculation of Mean, Mode and Median – Regression.

UNIT V- POWER POINT PRESENTATION AND MULTIMEDIA **6**

Introduction to Power point: Understanding the basics of creating and editing presentations, Slide Design and Layout: Exploring different slide layouts, themes, and design elements, Adding Multimedia: Incorporating images, Videos and audio into slides, Transactions and Animations: Using slide transitions and animations to enhance the presentation, Master Slides: Understanding master slides and their role in maintaining consistency, Effective Presentation Techniques: Tips for delivering engaging and impactful presentations - PPT usages in Business and Corporate – Meaning of Multimedia – Types of Multimedia: Understanding what multimedia is and its various forms (text, images, audio, video, animation) Multimedia Authoring Tools: Exploring software tools for creating multimedia content, Interactive Multimedia: Creating interactive elements within multimedia presentations, Multimedia Applications in Business: Marketing and Advertising – Using Promotional campaigns, Training and Education – Developing multimedia training modules, Product Demonstrations – Creating multimedia presentations to showcase products, Corporate

Communications – Using multimedia for internal and external communication. Challenges and trends in Multimedia: Discussing current challenges and emerging trends in multimedia technology.

TEXT BOOKS

T1: **Sanjay Saxena**, *"A First Course in Computers"*, Vikas Publishing House, New Delhi, 7th Edition, 2017.

(A beginner-friendly textbook that introduces the fundamentals of computers, suitable for students and professionals)

T2: **Pradeep K. Sinha & Preeti Sinha**, *"Foundations of Computing"*, BPB Publication, 2nd Edition, 2016.

(A comprehensive textbook covering the basics of computing, including hardware, software, and programming concepts)

T3: **Deepak Bharihoka**, *"Fundamentals of Information Technology"*, Excel Book, New Delhi, 3rd Edition, 2015.

(Covers core concepts of IT, including hardware, software, databases, and networking, designed for beginners and intermediate learners)

T4: Taxmann Basic of Computer Applications in Business by HEM CHAND JAIN & HN TIWARI Edition 2022.

T5: Computer Applications In Business And Management – Dr. P. Rizwan Ahmed - Margham Publication

T6: Computer Applications In Business - Dr. Sandeep Srivastava, Dr. Mirza Shab Shah, Er. Meera Goyal - SBPD Publications

T7: Surtis Frye, Joyce Cox, Steve Lambert, "Microsoft Office System" Step By Step, 2007.

T8: Nance Muir, "Microsoft Office- Power Point 2007 Plain and Simple", Amazon.Com.

REFERENCE

R1: **Sanford S. Goldberg**, *"Fundamentals of Computers and Information Systems"*, Prentice Hall, 2011.

(A solid resource for understanding basic computer operations, software, and business applications)

R2: **Alexis Leon & Mathews Leon**, *"Fundamentals of Information Technology"*, Vikas Publishing House, 2010.

(This book provides a comprehensive overview of IT concepts, including software and hardware, useful for business students)

R3: **K. K. Shukla**, *"Introduction to Computers and Information Systems"*, S. Chand Publishing, 2015.
(An introductory book covering core computer concepts, focusing on business applications like data handling and word processing)

R4: **P.K. Sinha & Priti Sinha**, *"Computer Fundamentals"*, BPB Publications, 2017. *(Covers both theoretical and practical aspects of computer systems, including software applications in business)*

R5: **D.L. Saxena**, *"Computer Applications in Business"*, Vikas Publishing House, 2016. *(This book is focused on computer applications specifically for business purposes, covering everything from word processing to business applications like spreadsheets and multimedia)*

R6: **R. Krishnan**, *"Business Applications of Computers"*, Wiley India, 2012. *(This book explores how computers are used in various business applications, including office automation and e-commerce)*

WEB LINKS

W1:https://www.toppr.com/guides/computer-science/computer-fundamentals/classification-of-computers/basics-of-computer-and-its-operation/

W2: https://lit.edu/course-syllabus/712/BCIS-1305.pdf

W3: https://www.lit.edu/course-detail/bcis/1305/business-computer-applications

W4:https://csrms.pasco.k12.fl.us/wp-content/uploads/csrms/2021/08/CAB1-Syllabus-2021-2022.pdf

TOTAL 30 Hrs

COURSE OUTCOMES

AT THE END OF THIS COURSE

1	Understand the various basics and applications of computer.	K2
2	Students are able to collect, record and Interpret data.	K3
3	Attain the knowledge to work with MS-Word document file, use the concept of mail merge with the documents.	K3
4	Familiarize to work with MS-Excel spread sheet and organizing various graphs and charts.	K2
5	Prepare and design slides for business presentation and Multimedia.	K3

24BGL51 **INTERNSHIP II**

L	T	P	O	C
1	0	2	1	2

COURSE OBJECTIVE

The goal of the student internship program is to have 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 the 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	Individual Internship.
Length	Period of 2 weeks
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.

EVALUATION PROCESS FOR INTERNSHIP:

A copy of the certificate issued by the company along with the presentation of their learning will be considered.

COURSE OUTCOMES
AT THE END OF THIS COURSE

CO1	To contribute to organizations of all types and sizes by managing critical internships.
CO2	To provide creative solutions to key challenges.
CO3	To design marketing strategies.
CO4	To provide a variety of ways to engage in experiential learning.
CO5	To lay the foundation for a strong relationship and subsequent job offers.
CO6	To apply the knowledge and skills acquired in the classroom to a professional context.

24SBGL52 FUNDAMENTALS OF ARTIFICIAL INTELLIGENCE

L	T	P	O	C
0	0	2	1	1

COURSE OBJECTIVES

1	Demonstrate fundamental understanding of the history of artificial intelligence and its foundation
2	Apply basic principles of AI in solutions that require problem solving, inference, perception, knowledge representation, and learning
3	Identify systems with Artificial Intelligence. evaluation of different algorithms on a problem formalization
4	Use classical Artificial Intelligence techniques, such as search algorithms,
5	Ability to apply Artificial Intelligence techniques for problem solving.

UNIT I – INTRODUCTION TO ARTIFICIAL INTELLIGENCE

Introduction to Artificial Intelligence, History of Artificial Intelligence- AI models- Problem Solving with Artificial Intelligence- Problem Solving Process- Problem Types, Characteristics and Representation-Agents- Examples of Agents, Types of agents

UNIT II – LOGICAL REASONING AND FIRST ORDER LOGIC

Logical Reasoning-Introduction-Knowledge Representation- Logical Agents, Knowledge based Agents, Syntax of First order logic, Basic elements of First order logic- Forward chaining and Backward Chaining- Properties Examples

UNIT III – UNIFICATION AND STATE SPACE SEARCH

Unification and Conditions, Unification algorithm- Planning: designing programs to search for data or solutions to problem. - State-space search, Problems to solve: Water Jug Problem, State representation: Initial, operator, goal state

UNIT IV – PLANNING GRAPHS

Partial-order planning, planning graphs- Uses of planning graph, Planning and acting in the real world- Forward march, Backward march and Limited resources

UNIT V – PROBABILITY THEORY AND TEMPORAL MODELS

Probability Theory, Uncertain Knowledge, Axioms of probability- Bayes Theorem, Bayes' Rules & uses, Bayesian networks, Types of Bayesian Network- Temporal models, Hidden Markov models, HMM components

REFERENCES

R1: **Russell S. & Norvig P.**, *"Artificial Intelligence – A Modern Approach"*, Second Edition, Pearson Education, 2003.

(This is the widely used textbook covering the fundamentals and applications of artificial intelligence.)

R2: **S. Russell & P. Norvig**, *"Artificial Intelligence – A Modern Approach"*, Second Edition, Pearson Education, 2003.

(This is the same book as R1, authored by the same writers and published by Pearson Education.)

TEXT BOOKS

T1: Stuart Russell and Peter Norvig, *Artificial Intelligence: A Modern Approach*, Pearson Education, 4th Edition, 2020.

T2: David Poole and Alan Mackworth, *Artificial Intelligence: Foundations of Computational Agents*, Cambridge University Press, 2017.

T3: Nils J. Nilsson, *Artificial Intelligence: A New Synthesis*, Morgan Kaufmann, 1998.

T4: George F. Luger, *Artificial Intelligence: Structures and Strategies for Complex Problem Solving*, Pearson Education, 6th Edition, 2008.

T5: Melanie Mitchell, *Artificial Intelligence: A Guide for Thinking Humans*, Farrar, Straus, and Giroux, 2019.

WEBLINKS

W1: https://www.philadelphia.edu.jo/it/cs/syllabus/750351.pdf

W2: https://s3.amazonaws.com/mirror.facultyinfo.unt.edu/me0404/schteach/CSCE5210-AI-Syllabus-Sum23-Eldow-2.pdf

W3: https://en.wikipedia.org/wiki/Outline_of_artificial_intelligence

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO1	Demonstrate fundamental understanding of the history of artificial intelligence and its foundations.	K2
CO2	Apply basic principles of AI in solutions that require problem solving, inference, perception, knowledge representation, and learning	K3
CO3	Identify systems with Artificial Intelligence. evaluation of different algorithms on a problem formalization	K4
CO4	Use classical Artificial Intelligence techniques, such as search algorithms	K5
CO5	Ability to apply Artificial Intelligence techniques for problem solving	K6

SEMESTER VI

24CBGL61 MANAGEMENT ACCOUNTING

L	T	P	O	C
4	0	0	2	4

1	To obtain the fundamental knowledge of Management accounting concepts.
2	To gain knowledge and procedure to preparing ratios and its analysis.
3	To provide practical orientation, the students for prepare Budgets.
4	To analysis and interpret the financial results for managerial functions.
5	To understand the Important Techniques of Marginal Costing

UNIT I - MANAGEMENT ACCOUNTING & FINANCIAL STATEMENT ANALYSIS 12

Management Accounting: Introduction, Meaning and Definition – Nature and Scope: Financial Accounting, Cost Accounting, Budgetary Control, Inventory Control, Reporting, Statistical Analysis, Taxation, Methods and procedures, Internal Audit and Other services - Objectives – Functions: Helps in Decision making, planning, organizing, communication, co-ordinating, evaluation and control, interpretation of financial information and economic appraisal - Advantages and Limitations - Role of Management Accountant – Management Accounting Vs Financial accounting and Cost Accounting**. Financial Statement Analysis:** Introduction, Meaning and Definition - Tools and Techniques of Financial Statements – Methods of Financial Statement Analysis: Comparative Statements, Common Size Statements and Trend Analysis.

UNIT II- RATIO ANALYSIS 12

Ratio & Ratio Analysis: Introduction, Meaning and Definition – Significance – Advantages: Forecasting and Planning, Budgeting, Measurement of Operating Efficiency, Communication, Control of Performance and Cost, Inter-firm Comparison, Indication of Liquidity Position, Signal of Corporate Sickness, Indication of Overall Profitability, Indication of Long-term Solvency Position, Aid to Decision-making and Simplification of Financial Statements - limitations - Classification of Ratios – Liquidity / Short Term Solvency, Long Term Solvency, Profitability and Turnover / Activity - Computation of ratios – Construction of Balance Sheet.

Online pay.

Ratio & Ratio Analysis: Introduction, Meaning and Definition – Significance – Advantages:

Forecasting and Planning, Budgeting, Measurement of Operating Efficiency, Communication, Control of Performance and Cost, Inter-firm Comparison, Indication of Liquidity Position, Signal of Corporate Sickness, Indication of Overall Profitability, Indication of Long-term Solvency Position, Aid to Decision-making and Simplification of Financial Statements - limitations - Classification of Ratios – Liquidity / Short Term Solvency, Long Term Solvency, Profitability and Turnover / Activity - Computation of ratios – Construction of Balance Sheet.

UNIT III: FUNDS FLOW & CASH FLOW STATEMENTS 12

Funds Flow Statement: - Introduction, Meaning and Definition - Concept of funds – Objectives of funds flow statement - Importance & Advantages of Funds Flow Statement: Analysis of financial operations, Evaluation of firm's financing, Answers to intricate questions, Allocation of scare resources, Helps in WCM, Act as a guide to future and Helps in financial institutions - Sources and uses of funds - Statement of changes in working capital, calculation of funds from operations- Preparation of funds flow statement. **Cash Flow Statement:** Meaning and Definition - Objectives of Cash Flow Statement - Advantages of Cash Flow Statement - Limitations of Cash Flow Statement - Cash Flow Statement Vs Funds flow statement - Cash From Operation - Preparation of Cash flow Statement as per AS.

UNIT IV: BUDGETS AND BUDGETARY CONTROL 12

Budget: Introduction, Meaning and Definition - Essential of budget - Objectives, Advantages and Limitations - Budgetary Control: Meaning and Definition – Objectives: Planning, Coordination, Control, Optimum employment of capital and Responsibility accounting - Advantages and Limitations - Essentials of Budgetary control - Budget Vs forecast - Types of Budgets – According to Time: Short term budget and Long term budget, According to Function: Cash Budget, Sales Budget, Production Budget, Materials Budget - According to Flexibility: Fixed budget and Flexible budget and Master Budget.

UNIT V: MARGINAL COSTING 12

Marginal Costing – Meaning and Definition of marginal cost and marginal costing – Salient Features – Advantages and Limitations - Important Techniques of Marginal Costing: Variable Cost, Fixed Cost, Contribution, Profit Volume Ratio (PVR), Break Even Point (PEP), Margin of Safety (MOS) and Angle of Incidence – Cost volume profit analysis - Break Even Analysis - Margin of

Safety – Applications of Managerial Costing : Contribution, Profit Volume Ratio (PVR), Break Even Point (PEP), Margin of Safety (MOS), Calculation of Profit from a Given Sales, Calculation of Sales in Units to Earn a Profit of Certain (Simple Problems only). **TOTAL 60 Hrs**

TEXT BOOKS:

T1: S.N.Maheswari, Accounting for Management, Vikas publications, 4th Edition, 2018.

T2: M.Y.Khan, P.K.Jain, Management Accounting, McGraw Hill Publication, 7th Edition, 2017.

T3: Reddy T.S. & Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai, 2023.

T4: Sharma and Shashi Gupta, Management Accounting, Kalyani Publishers, 13th Edition, 2016.

T5: Murthy A and Gurusamy S, ManagementAccounting - Theory& Practice, Vijay Nicole Imprints Pvt.Ltd. Chennai, 2010.

REFERENCES

R1: **S.N. Maheshwari**, *"Management Accounting"*, Sultan Chand & Sons, 2011. *(A comprehensive book on management accounting covering key concepts, including the role of management accounting, financial statement analysis, and its uses in decision-making.)*

R2: **M.Y. Khan & P.K. Jain**, *"Management Accounting: Text, Problems, and Cases"*, McGraw-Hill Education, 2014.

(A detailed resource for management accounting and financial statement analysis, with a focus on practical applications and case studies.)

R3: **R.S. Kulshreshtha**, *"Financial Accounting & Management"*, Vikas Publishing House, 2012. *(This book provides insights into both financial and management accounting, including ratio analysis, funds flow, and budgeting techniques.)*

R4: **J. M. Wahlen, S. P. Baginski, and M. L. Bradshaw**, *"Financial Reporting, Financial Statement Analysis, and Valuation"*, Cengage Learning, 2012. *(This book focuses on financial statement analysis, ratio analysis, and valuation techniques, including practical examples.)*

R5: **G.A. Chatterjee**, *"Ratio Analysis and Financial Decision Making"*, Prentice Hall, 2009. *(Offers in-depth coverage of ratio analysis, its applications in financial decision-making, and its relevance to forecasting and performance control.)*

R6: **Prasanna Chandra**, *"Financial Management: Theory and Practice"*, McGraw-Hill Education, 2017.

(This book discusses funds flow and cash flow statements along with detailed explanations of sources and uses of funds, with practical examples.)

R7: **M.C. Shukla, T.S. Grewal, & S.C. Gupta**, *"Advanced Accounts Volume II"*, S. Chand & Company, 2010.

(A foundational book for understanding financial statements, including funds flow and cash flow statements, with solved problems and case studies.)

R8: **R. K. Sharma & Shashi K. Gupta**, *"Management Accounting"*, Kalyani Publishers, 2015.

(Covers budgetary control systems, types of budgets, and their applications in business with case studies.)

R9: **A. Maheswari**, *"Advanced Management Accounting"*, Sultan Chand & Sons, 2006.

(This book includes in-depth coverage of budgetary control techniques, their importance in strategic planning, and their role in effective business management.)

R10: **S.P. Jain & K.L. Narang**, *"Cost Accounting: Principles and Practice"*, Kalyani Publishers, 2013.

(A solid book for understanding marginal costing techniques, cost-volume-profit analysis, and related topics in cost accounting.)

R11: **Charles T. Horngren, Srikant M. Datar, and George Foster**, *"Cost Accounting: A Managerial Emphasis"*, Pearson Education, 2014.

(Offers a thorough examination of marginal costing and decision-making using cost-volume-profit analysis.)

WEB SOURCES:

W1: https://onlinecourses.swayam2.ac.in/cec24_cm03/unit?unit=1&lesson=2

W2: https://onlinecourses.swayam2.ac.in/cec24_cm03/unit?unit=8&lesson=12

W3: https://onlinecourses.swayam2.ac.in/cec24_cm03/unit?unit=14&lesson=17

W4: https://onlinecourses.swayam2.ac.in/cec24_cm03/unit?unit=33&lesson=34

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO 1	Understand the concepts of Management Accounting and Evaluate the financial performance of an organization.	K2
CO 2	Analyze and interpret the Financial data of a business through Ratios	K4
CO 3	Experiment with working capital and analyse the Fund flows and cash flows of an Organization	K3
CO 4	Identify the appropriate Plan for budgetary techniques	K4
CO 5	Solve and take decisions in real life situations using marginal costing techniques	K5

24CBGL62 INCOME TAX LAW AND PRACTICE – II

L	T	P	O	C
4	0	0	2	4

1	To familiarize students with the concepts and principles of income tax, focusing on specific income heads like capital gains, other sources, and partnership firms.
2	To enable students to compute taxable income and tax liability for individuals and entities such as firms and LLPs.
3	To provide insights into the legal provisions and procedures related to deductions, exemptions, and set-off and carry forward of losses.
4	To equip students with the skills to interpret and apply relevant sections of tax laws, such as U/S 54, 56, 57, and 80C to 80U, effectively in real-world scenarios.
5	To enable students to practically apply tax computation methods and compliance procedures for accurate tax assessments.

UNIT I: INCOME UNDER THE HEAD OF CAPITAL GAINS 12

Meaning of Capital Assets- Types of Capital Assets - Cost of Acquisition of Capital Assets - Sales Consideration of a Capital Assets - Sales Consideration - Selling Expenses- Indexed cost of Acquisition - Indexed Cost of Improvement - Deductions in Capital gain U/S 554 – Computation of Income from Capital Gain.

UNIT II: INCOME UNDER THE HEAD OF OTHER SOURCES 12

Meaning of other sources income – General Income U/S 56(1) - Specified Income U/S 56 (2) – Casual Income – Dividend – Family Pensions – Gifts Received – Other Income – Deduction U/S 57 – Computation of income from Other sources.

UNIT III: SET-OFF AND CARRY FORWARD OF LOSSES 12

Meaning of Set off and Carry forward of Losses – Inter head Adjustments – Intra head Adjustments – Gross Total Income - Deductions U/S 80C to 80U and rebates - Clubbing and Aggregation of Incomes

UNIT IV: ASSESSMENT OF INDIVIDUAL 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 firms – Meaning of Partnership – Assessment as a firm – Book Proof - Remuneration

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

TOTAL 60 Hrs

TEXT BOOKS:

T1: V.B. Gaur & Narang , "Income Tax Law And Practice", Kalyani Publishers,2001.

T2: T.S. Reddy & Y. Hari Prasad Reddy, "Income Tax Law and Practice" Margham Publications, 2008.

REFERENCES:

R1: Dr Vinod K. Singhania, "Income Tax Law and Practice", Taxmann Publications Pvt. Limited, 2005.

R2: V. Bala Chandran, S. Thothadri, "Taxation Law and Practice", Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

WEB LINK:

W1:http://kamarajcollege.ac.in/Department/Commerce/III%20Year/e005%20Major%20Elective%20II%20-

W2: %20Income%20Tax%20Law%20&%20Practice%20II%20-%20VI%20Sem.pdf

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO 1	Students will be able to calculate income under the head of capital gains, including indexed costs and eligible deductions.	K3
CO 2	Students will gain the ability to identify and compute income from other sources, including dividends, gifts, and family pensions, while applying relevant deductions.	K3
CO 3	Students will understand and perform set-off and carry-forward of losses, inter and intra-head adjustments, and apply deductions U/S 80C to 80U.	K4
CO 4	Students will effectively compute taxable income and tax liability for individuals, including eligible exemptions and reliefs.	K3
CO 5	Students will be proficient in assessing the income and tax liability of partnership firms and LLPs, including the computation of partners' remuneration and other compliance.	K5

24CBGL63 FINANCIAL MANAGEMENT

L	T	P	O	C
4	0	2	4	4

COURSE OBJECTIVES

1	To understand the Role of financial management
2	To know the concepts of capital budgeting through various methods.
3	To make clear about cost of capital and financial decisions using various methods.
4	To obtain the relevant and irrelevant of dividend decisions.
5	To know about various decision in working capital management.

UNIT I: FINANCIAL MANAGEMENT AND CAPITAL STRUCTURE 12

Financial management meaning – scope of financial management – objectives of financial management – function of financial management – financial planning – objectives of financial planning – importance and need for financial planning. Capital structure of meaning - concept of capital structure – patterns of capital structure – features of capital structure - capitalization, capital structure and financial structure – EBIT-EPS analysis – concept of EBIT-EPS analysis – advantages and limitations of EBIT-EPS analysis – capital structure theories or approaches illustration and exercise problems – theory questions.

UNIT II: CAPITAL BUDGETING 12

Capital Budgeting Decision: Meaning, Significance and Process of Capital Budgeting, Capital project classification, Estimation of Cash flows: Project Evaluation Techniques – Pay-back period method, Average rate of return, Net present value, Internal rate of return, Profitability index, and modified internal rate of return. Capital budgeting under conditions of Risk and Uncertainty. Meaning of risk; Risk analysis techniques- Conventional Techniques & Sensitivity analysis, Scenario Analysis, Simulation, Standardization of probability distribution, and risk adjusted rate of return.

UNIT III: COST OF CAPITAL AND FINANCING DECISION 12

Introduction – meaning – definition – significance of relevance of cost of capital – how cost of capital works? – Importance of cost of capital – classification of cost of capital – factors affecting

cost of capital – computation of cost of capital – cost of equity capital – cost of preference capital – cost of debt – cost of retained earnings – weighted average or composite cost of capital. Businesses seeking external financing, the cost of capital influences the choice between debt and equity financing. It helps determine the most cost-effective way to raise capital.

UNIT IV: LEVERAGE AND DIVIDEND DECISION **12**

Leverage an introduction – meaning – characteristics of leverage – types of leverage – operating leverage – financial leverage – combined leverage – dividend meaning and definition – dividend policy – types of dividend policy - steps to be followed in setting dividends – measures of dividend policy – factors influencing dividend policy – dividend models – walter's model – Gordon's model – MM model and hypothesis model.

UNIT V: WORKING CAPITAL MANAGEMENT **12**

Working capital introduction – working capital management introduction – meaning of working capital management – definition for working capital management – nature and scope of working capital – objectives of working capital management – types or classification of working capital – factors determine working capital requirement – sources of working capital – components of working capital methods of working capital forecasting – operating cycle methods

TOTAL 60 Hrs

TEXT BOOK:

T1: A. Murthy: Financial Management, Margram Publications, Chennai 600 017.

T2: Eugene F. Brigham and Joel F. Houston, Cengage Learning, 15th Edition (2018)

T3: Eugene F. Brigham and Michael C. Ehrhardt, Cengage Learning, 15th Edition (2016)

T4: Richard A. Brealey, Stewart C. Myers, and Franklin Allen, McGraw-Hill Education, 13th Edition (2020)

T4: James C. Van Horne, John M. Wachowicz, Pearson, 13th Edition (2008)

REFERENCES:

R1: Khan and Jain. Financial Management Text and Problems. 2nd edition, 2003. Tata McGraw Hill New Delhi.

R2: Horne, J.C. Van. Fundamentals of Financial Management. 9th edition, 2004. New Delhi Prentice Hall of India.

WEBLINKS:

W1: "Howard & Opton, Business Finance and Financial Management". Up Fina. Retrieved 2015-11-04.

W2: "Financial Management". Kaplan Financial.

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO 1	Gain understands the basic scope for financialmanagement	K2
CO 2	Gain knows the concepts of capital budgeting through various methods	K3
CO 3	Gain makes clear about cost of capital and financial decisions using various methods	K4
CO 4	Gain obtains the relevant and irrelevant of dividenddecisions	K2
CO 5	Gain knows about various decisions in working capital management	K2

KNOWLEDGE IS POWER

24CBGL64 MARKETING MANAGEMENT

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES

1	To conceptualize an idea about marketing and related terms
2	To provide insight about various forms and types of marketing
3	To analyse various components of marketing channels
4	To understand various concepts relating to consumer behaviour.
5	To enable the students to gain knowledge about marketing and its promotional aspects

UNIT I: INTRODUCTION 12

Market- Meaning- Definition- Classification of markets. Introduction of marketing - Concept, scope and importance of marketing: Key customer markets; Concepts/ Philosophies of Marketing- Evolution of Marketing Approaches - Modern marketing concepts - Marketing tasks; Marketing mix-Marketing Mix with Extended 7Ps and 10 Ps- Meaning-Concepts - Role of Marketing in Economic Development Marketing environment; Techniques of environmental scanning; Marketing information systems; Marketing strategy and organizations for Indian markets; Connecting with customer - Creating customer value, satisfaction and loyalty.Market Segmentation-Definition - Requirements -Bases for Market Segmentation.

UNIT II: PRODUCT 12

Meaning- Features-Classification of products- Product Mix- Product Innovation-New Product Development-Product Life Cycle- Product decisions - Product characteristics, classification, differentiation, packaging & labelling; Product Life Cycle-Introduction-Growth-Maturity-Decline, New Product development - Product testing in Marketing, commercialization, challenges in new product development; Branding- Meaning- Advantages and Limitations. Packaging - Meaning - Kinds - Labelling - Meaning- Advantages and Limitation.

UNIT III: PRICING 12

Price - Meaning - Pricing- Importance - Objectives- Factors affecting pricing decisions Pricing

Policies- Procedure for price determination- Kinds of Pricing-skimming pricing-penetration pricing-Pricing strategies Understanding pricing, setting the price, initiating and responding to price changes, reactions and responding to competitor's price changes; Price adjustment strategies. Pricing Policies and Constraints.

UNIT IV: DISTRIBUTION CHANNELS **12**

Meaning-Importance-Marketing and Distribution- Middlemen in distribution -Function and Kinds of Middlemen - Agents and Merchant Middlemen-Wholesalers -Types - Services rendered by wholesalers - Retailers- Types - Requisites - Services rendered by retailers- Marketing channels - Channel development, value network, types of marketing channels, role of marketing channels, identifying major channel alternatives, channel decisions; Retailing - Types of retailers, trends in retailing; Wholesaling- The growth and types of wholesaling. Wholesaler marketing decision, trends in wholesaling; Introduction to Supply Chain and Logistics Management - Introduction to Networking Marketing and Niche Marketing. Events and Experiences; contemporary topics - Global marketing; Niche marketing; Social marketing; viral marketing Event marketing; Network marketing; Contemporary topics- Green marketing; Blue marketing.

UNIT V: PROMOTION **12**

Marketing communication - The role of marketing communications, communications mix; Advertising: Sales promotion; Public Relations and Publicity; Sales Promotion - Personal Selling - Meaning - Purpose - Types - Advantages - Limitations - Factors to be considered on Personal Selling. Advertising- Meaning and definition- Media - Advantages- Limitations -Developing advertising programme -Advertising copy -Definition - Elements of an Advertisement copy - Direct marketing-Role of Media in Advertising- Digital Marketing ,Introduction to Cinema Advertising, Social Media Advertising, Web Advertising, and Mobile Advertising, Influencer advertising and Endorsements, Sponsorship and Paid Promotion. Advertisement Effectiveness - Sales Force Decision. **TOTAL 60 Hrs**

TEXT BOOKS:

T1: R.S.N. Pillai& Bagavathi Modern Marketing principles & practices S. Chand & co ltd., New Delhi.

T2: Gary Armstrong & Philip Kotler Marketing an Introduction Pearson Prentice Hall, New Delhi.

T3: Philip kotler ,Gray Amstrong ,Principles of Marketing ,Pearson Education

T4: Pooja Jain, Dr.Meha Simbal Principles of Marketing, Chengage Book House Amit Kumar, Principles of Marketing, Sahitya Publications

T5: Philip Kotler and Kevin Lane Keller, *Marketing Management*, Pearson Education, 15th Edition (2015).

T6: Michael J. Etzel, Bruce J. Walker, William J. Stanton, *Marketing*, McGraw-Hill Education, 15th Edition (2012).

T7: Solomon, Michael R., *Consumer Behavior: Buying, Having, and Being*, Pearson Education, 12th Edition (2017).

T8: Lamb, Charles W., Joseph F. Hair, and Carl McDaniel, *MKTG*, Cengage Learning, 11th Edition (2020).

T9: K. Rajendra, *Marketing Management*, Himalaya Publishing House, 2015.

REFERENCE BOOKS:

R1: Stanton William CherlesFutrell Fundamentals of Marketing TataMc Grew Hill, New Delhi.

R2: Dr.Rajan Nair &SanjithR Nair Marketing S. Chand & co ltd, New Delhi.

R3: Edward W Cudiff Fundamentals of Modern Marketing Prentice Hall of India, New Delhi.

R4: Philip Kotler Marketing Management Prentice Hall of India, and New Delhi.

WEB LINKS:

W1: https://en.wikipedia.org/wiki/Philip_Kotler

W2: https://www.marketing91.com/marketing-mix-4-ps-marketing/

W3: https://www.investopedia.com/terms/m/marketsegmentation.asp

W4: https://www.waca.or.jp/en/web-analytics-dictionary/3cs-model/

W5: https://www.marketingweek.com/consumer-behaviour-is-changing-but-is-it-for-better-or-worse/

W6: https://www.hubspot.com/digital-marketing

W7: https://www.coursera.org/professional-certificates/google-digital-marketing-ecommerce?utm_medium=sem&utm_source=gg&utm_campaign=b2c_india_google-digital-

marketing_google_ftcof_professional-certificates_arte_mar-24_dr_pmax_gads_lg-all&campaignid=21107479172&adgroupid=&device=c&keyword=&matchtype=&network=x&devicemodel=&adposition=&creativeid=&hide_mobile_promo&assetgroupid=6544921851&gad_source=1&gclid=Cj0KCQiA4-y8BhC3ARIsAHmjC_GqkQXzcY0WWAEc1KuYCZQ5lLJCzcz15NW553kwLIYFK-hfAs2PbHQaAgi-EALw_wcB

W8: https://www.investopedia.com/terms/v/valuebasedpricing.asp

W9: https://hbr.org/topic/subject/pricing-strategy

W10: https://www.investopedia.com/terms/d/distribution-channel.asp

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO 1	The student will be able to know the basic principles and practices of marketing	K1
CO 2	The student will be able to be aware of the importance of products, standards of branding, packing and quality management.	K2
CO 3	The student will be able to understand the pricing mechanism of marketing.	K3
CO 4	The student will be able to know the basic aspects of the channels distribution and buyers‟ behaviours”.	K4
CO 5	To articulate sales Promotional techniques used in modern marketing.	K5

24EBGL65 STARTUP BUSINESS

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES

1	To understand new venture creation opportunities, its resources, and requirements for Enterprise start-up.
2	To analyze the start-up capital requirement.
3	To access growth in new venture.

UNIT 1: START-UP OPPORTUNITIES 12

Startups – Introduction, Definition - Types – Overview of startups in India - The New Industrial Revolution – The big Idea- Generate Ideas with Brainstorming- Business Start-up -Ideation- Venture Choices - The Rise of the startup economy - The Six Forces of Change- The Start-up Equation – The Entrepreneurial Ecosystem – Entrepreneurship in India Government Initiatives – Conditions for startups – Opportunities for startups – Challenges for startups – Life cycle for startups – Bootstrapping stage, Seed stage and Creation stage. Introduction – Meaning – Definitions – Importance & scope of management – Principles of Management. Managerial Functions: Meaning, Definition, Characteristics, benefits & Limitations of Planning, organizing, Directing, Coordinating & Controlling – Task & Responsibilities of Professional Manager – Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOC/ TOWS /WOTS-UP-BCG Matrix- Competitor Analysis, PESTLE Analysis).

UNIT II: STARTUP CAPITAL REQUIREMENTS AND LEGAL ENVIRONMENT 12

Identifying Startup capital Resource requirements - estimating Startup cash requirements - Develop financial assumptions Constructing a Process Map - Positioning the venture in the value chain - Launch strategy to reduce risks- Startup financing metrics - The Legal Environment- Approval for New Ventures, Taxes or duties payable for new ventures – Funding new ventures – bootstrapping, crowd sourcing, angel investors, VCs, debt financing, incubation and acceleration – Government incentives for entrepreneurship – Project cost and Financial closure.

UNIT III: STARTING UP FINANCIAL ISSUES, SURVIVAL AND GROWTH 12

Feasibility Analysis - The cost and process of raising capital – Unique funding issues of a high-tech

ventures - Funding with Equity – Financing with Debt- Funding startups with self-financing – Federal grants – loans – business plan competitions – Joint venture – venture capital - strategic alliances - Stages of growth in a new venture- Growing with the market - Growing within the industry- Venture life patterns- Reasons for new venture failures Scaling Ventures – preparing for change - Leadership succession. Support for growth and sustainability of the venture.

UNIT IV: PLANNING FOR HARVEST, EXIT AND ENTREPRENEURSHIP 12

Business harvesting – Reasons for harvesting – Business harvesting options – Buyouts, Business mergers, Outright sale, Employee share ownership scheme (ESOS) and Initial public offering (IPO) - Dealing with Failure: Bankruptcy, Exit Strategies - Benefits and types - Selling the business - Cashing out but staying in being acquired - Liquidation –Meaning of entrepreneurship – Definition - General concept - Importance – Evolution of the term entrepreneurship – Factors influencing entrepreneurship – objectives of entrepreneurship – Entrepreneurial culture.

UNIT V: LEADERSHIP AND INSTITUTIONAL FINANCIAL SUPPORT 12

Leadership: concept – Importance – Major Theories of leadership (Likert's scale Theory, Blake & Mouton's Managerial Grid theory, House path goal theory, Fred fiedler's situational leadership). Modern leadership styles in the changing world (Charismatic leadership, Transformational leadership, Visionary Leadership, Transactional Leadership, Servant Leadership, Situational Leadership). Motivation: Concept & importance of Motivation – Contemporary Motivation Theories (Expectancy Theory, Equity Theory, Goal Setting theory, Reinforcement theory) - Institutions supporting the small business enterprises: Central level institutions, state level institutions, other agencies, District Industries Centers (DICs) – Industrial Development Corporation (IDC) – State Financial Corporation (SFCs) – Small Scale Industries Development Corporations (SSIDCs) – Khadi and Village Industries Commission (KVIC) – Technical Consultancy Organization (TCO) – Small Industries Service Institute (SISI) – National Small Industries Corporation (NSIC) – Small Industries Development Bank of India (SIDBI) – NBFC's in India. **TOTAL 60 Hrs**

TEXT BOOK:

T1: Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, CengageLearning, 2016.

REFERENCE BOOKS:

R1: Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International, 2010.

R2: S. R. Bhowmik& M. Bhowmik, Entrepreneurship, New Age International, 2007.

R3: Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd, 2016.

R4: Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneur's Road Map, 2e, Routledge, 2017.

WEBLINKS

W1: https://byjus.com/free-ias-prep/start-up-india/

W2: https://www.ibef.org/economy/startup-india

W3: https://www.mindtools.com/a0edqe6/leadership-theory-traditional-and-contemporary

W4: https://www.verywellmind.com/what-is-motivation-2795378

W5: https://www.investopedia.com/terms/e/exitstrategy.asp

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO 1	Access growth stages in new venture and reasons for scaling ventures	K1
CO 2	Analyze start-up capital requirement by analyzing legal factors.	K2
CO 3	Decide feasibility Analysis towards funding issues.	K3
CO 4	Evaluate financial stability and decide on expansion possibilities	K4
CO 5	Develop a start-up Enterprise with Big Idea Generation	K5

24EBGL65 MINI PROJECT

L	T	P	O	C
4	0	0	2	4

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 hopefully 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: 1500 words = 6 pages

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.

SEMESTER VII

24CBGL71 **FINANCIAL SERVICES**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE

1	To enable the students to understand the world of financial services.
2	To facilitate the understanding of the various Financial Services.
3	To understand the basics of financial services and its various dimensions, evaluation and benefits to the economy.
4	To identify the importance of diverse facets of the services in the development of Indian financial system.
5	To understand the credit rating methods and returns of the financial investments.

UNIT I: INTRODUCTION 12

Financial Services - Concept – History – Objectives: Mobilization of Resources, Assist in Decision Making, Skillful Services and Economic Services – Functions**:** Promoting investment, Promoting savings, Minimizing the risks, Maximizing the Returns, Ensures greater Yield, Economic growth, Economic development, The benefit to the Government, Expands activities of Financial Institutions and Balanced Regional development **–** Characteristics: Intangibility, Perishability, Inseparability, Variability, Heterogeneity and Ownership Transfer - Trends in savings and investment - Savings and Investment in India - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial institutions - Financial instruments and Financial Services Environment - The Forces - Players in Financial Markets.

UNIT II: MERCHANT BANKING AND PUBLIC ISSUE MANAGEMENT 12

Merchant Banking - Definition – Concepts – Functions: Corporate Finance, Underwriting, Advisory Services, Project Counselling, Foreign Exchange services and Portfolio Management - Importance Origin - Development of Merchant Banking – Categories - Merchant Bankers Code of Conduct - Public Issue Management - Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management: Decision to raise Capital funds, Obtaining SEBI Approval, Arranging Underwriting, Preparation & Finalization of Prospectus, Selection of Registrars, Arranging press & Investor conference , Printing & publicity of Public Issue Documents, SEBI Compliance and Issue Launch - Issue Manager - Role of issue Manager -

Marketing of Issue - New Issues Market Vs Secondary Market.

UNIT III: LEASE FINANCING AND SECURITISATION 12

Lease Financing: Meaning – Types: Operating lease, Finance lease, sale and leaseback, direct lease and leveraged lease –Difference between Lease and Hire Purchase – Advantages: Conserves Cash, Access to Capital, Budgeting, Certainty of Payment, Protects against obsolescence and Flexibility – short comings - Evaluation of Leasing Proposal - Securitisation: Meaning - difference between Securitisation and Bonds - Securitisation Process: Identification Process, Transfer Process, Issue Process, Redemption Process and Credit Rating Process –Merits: Additional Source of Funds, Greater Profitability, Spreading of Risks, Higher Rate of Return, Prevention of Idle Capital and Provision of Multiple Instruments - Securitisation in India.

UNIT IV: MUTUAL FUND AND CREDIT RATING 12

Mutual fund - Meaning – Objectives: Diversification, Capital protection, Capital growth and Saving tax – Types: Equity funds, Balance funds, Dividend funds, Bond funds, Global funds, Income funds, Money Market funds and Debt funds – Merits**:** Professional management, Transparency, Liquidity, Tax Savings, Cost-effective and Well Regulated **–** shortcomings - Credit Rating - Meaning – **Functions:** Provides superior Information, Low cost information, Basis for a proper risk and return, Healthy discipline on corporate borrowers, Greater credence to financial and other representation and Formation of public policy **–** Types**:** Corporate Ratings, Sovereign Ratings, Municipal Bond Ratings, Structured Finance Ratings and Bank Loan Ratings - benefits – disadvantages.

UNIT V: FACTORING AND VENTURE CAPITAL FINANCING 12

Factoring and Forfaiting Meaning - Types of Factoring: Recourse and Non-Recourse Factoring, Full-Service Factoring, Spot and Regular Factoring, Maturity and Advance Factoring, Disclosed and Non-Disclosed Factoring, Bank Participation Factoring, Limited Factoring, Supplier Guarantee Factoring and Reverse Factoring - features - mechanism - Factoring Vs Forfaiting –benefits - Factors Inhibiting the Growth - Venture Capital financing: Meaning – Characteristics of Venture Capital: High Risk, Equity Debt Financing, Long Team Investment, Participation in management, Creative Capital, Professional Entrepreneur and New Technology – method of evaluation – Stages of financing - Venture capital in India.

TEXT BOOKS:

T1: Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage, New Delhi.

T2: Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014

REFERENCES BOOKS

R1: Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services, 2008.

R2: Meir Kohn, Financial Institutions and Markets, Oxford University Press

R3: Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.

R4: MadhuVij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai.

R5: Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt. Ltd, 2000, Mumbai

WEB LINKS:

W1: www.rbi.org

W2: www.sebi.org

W3:www.nse.org

COURSE OUTCOME

AT THE END OF THIS COURSE

CO 1	Understand the concepts of financial markets and Services.	K2
CO 2	Gain Knowledge about Merchant Banking and Public Issue Management.	K2
CO 3	Students will understand Lease Financing and Securitization concepts	K3
CO 4	Develop a deep understanding of mutual fund and credit Rating.	K4
CO 5	On the completion of modules, the students will understand the various financial services, Factoring and Venture Capital financing.	K5

24CBGL72 **AI – MARKETING**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE

1	Understand AI fundamentals and its relevance to marketing.
2	Implement AI strategically to optimize marketing operations.
3	Enhance consumer experience through AI-driven personalization.
4	Apply AI in brand management and product development strategies.
5	Address ethical considerations and implementation challenges in AI marketing practices.

UNIT 1: FOUNDATIONS OF AI ALGORITHMS IN MARKETING 12

Introduction to AI in Marketing - Evolution of AI and its impact on marketing - Machine Learning Basics - Supervised learning, unsupervised learning, and reinforcement learning- Data Mining and Analysis - Predictive Analytics - Natural Language Processing (NLP) in Marketing - Sentiment analysis techniques - Named Entity Recognition (NER) -Computer Vision in Marketing - Optimization Algorithms - A/B Testing and Experimentation - Ethical Considerations - Case Studies and Best Practices.

UNIT 2: AI IN MARKETING STRATEGY AND OPERATIONS 12

Strategic Adoption of AI in Marketing - Customer Segmentation and Targeting - Dynamic Pricing and Revenue Optimization - Marketing Automation - Predictive Analytics for Campaign Performance - Sentiment Analysis and Brand Reputation Management - Cross-Channel Attribution Modeling - Marketing Mix Optimization - Real-Time Insights and Decision-Making - Integration with Customer Relationship Management (CRM) Systems - Ethical and Regulatory Considerations.

UNIT 3: UNDERSTANDING CONSUMER BEHAVIOUR AND EXPERIENCE 12

Marketing Research and Consumer Dynamics - Psychological and sociological factors influencing consumer decision-making - The role of perception, motivation, and attitude in consumer behavior - Enhancing Customer Experience with AI - Demographic, psychographic, and behavioral segmentation techniques - Benefits and challenges of micro-segmentation in marketing - Personalization and Avatar Marketing- Avatar Creation and Persona Development - Hyper-personalization Techniques.

UNIT 4: AI IN BRAND MANAGEMENT AND PRODUCT DEVELOPMENT 12

Brand Perception Analysis - Competitive Intelligence and Market Positioning - Brand Health Monitoring - AI in Brand Messaging and Storytelling. AI in Product Development - Market Research and Product Concept Testing - Predictive Modeling for Product Innovation - AI in Design and Prototyping - Personalization and Customization of Products.

UNIT 5: IMPLEMENTATION AND ETHICAL CONSIDERATIONS OF AI IN MARKETING **12**

Implementation Strategies for AI in Marketing - AI Adoption Challenges and Solutions - Data Privacy and Security - Transparency and Explainability - Responsible AI Use - Consumer Trust and Consent - Accountability and Governance - Ethical AI Marketing Practices - Continuous Monitoring and Improvement. **TOTAL 60 Hrs**

TEXT BOOK:

T1: Artificial Intelligence in Marketing: Practical Applications" by Venkatesh Sarvasiddhi

T2: Consumer Behavior: Insights from Indian Market" by R. Srinivasan

T3: AI for Marketing and Product Innovation: Powerful New Tools for Predicting Trends,

T4: Connecting with Customers, and Closing Sales" by A. K. Pradeep and Andrew Appel

T5: Marketing Analytics: Data-Driven Techniques with Microsoft Excel" by Ramesh Srinivasan

REFERENCE BOOKS

T1: **Raj Venkatesan, Jim Lecinski,** ***The AI Marketing Canvas: A Five-Stage Roadmap to Implementing Artificial Intelligence in Marketing*****, Stanford Business Books,** 2021**.**

T2: **Kevin Hartman,** ***Digital Marketing Analytics: In Theory And In Practice*****, Analytics Demystified,** 2020**.**

T3: **Christopher Penn,** ***AI for Marketers: An Introduction and Primer*****, Trust Insights Press,** 2022**.**

T4: **Darren Bridger,** ***Decoding the Irrational Consumer: How to Commission, Run and Generate Insights from Neuromarketing Research*****, Kogan Page,** 2017**.**

T5: **Paul Roetzer,** ***Marketing Artificial Intelligence: AI, Marketing, and the Future of Business*****, BenBella Books,** 2022**.**

WEBLINKS

W1: https://www.coursera.org/learn/uva-darden-artificial-intelligence-marketing

W2: https://grad.depaul.edu/portal/cpe?cmd=course&courseid=e1dd62f7-2c3b-163b-b918-d76b8219c537

W3: https://onlinecourses.nptel.ac.in/noc24_mg05/preview

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO 1	Gain a foundational understanding of AI concepts and their applications in marketing	K2
CO 2	Develop strategic approaches for implementing AI in marketing operations.	K3
CO 3	Enhance consumer experience through personalized marketing strategies powered by AI.	K4
CO 4	Analyze the impact of AI on brand management and product development strategie	K3
CO 5	Navigate ethical considerations and implementation challenges in AI-driven marketing practices.	K5

24CBGL73 **BUSINESS TAXATION**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE

1	Provide an in-depth exploration of the historical evolution and objectives of taxation, both globally and within India.
2	Explain the different types of supplies under GST, including composite and mixed supplies, and the concept of composition levy.
3	Explain the procedures and requirements for filing GST returns, ensuring compliance with tax regulations.
4	Explain the procedures and requirements for GST audits and assessments, ensuring compliance with regulatory standards.
5	Detail the powers of customs officers, including their authority to enforce customs laws and regulations.

UNIT I: INTRODUCTION 12

History and Objectives of Taxation – Tax System in India- Canons Of Taxation - Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. Constitutional Amendments leading to introduction of GST and their importance.

UNIT II: GST – OVERVIEW & CONCEPTS 12

Background behind implementing GST- The need for GST- objectives of GST- Business impact- Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. Types of Supplies – Composite and Mixed Supplies –Composition Levy.

UNIT III: GST TAXATION/ ASSESSMENT PROCEEDINGS 12

Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers. Relevance of Cross Empowerments.

UNIT IV: GST AUDIT 12

Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. National Anti-Profiteering Authority – GST Practitioners – eligibility and Practice and Career avenues.

UNIT V: GST – CUSTOMS DUTY **12**

The custom duty- Levy and collection of customs duty- Organisations of custom departments- Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. Export incentive schemes. **TOTAL 60 Hrs**

TEXT BOOKS:

T1: Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi

T2: T.S. Reddy & Y. Hari Prasad Reddy, "Business Taxation" Margham Publications, 2019.

REFERENCES:

R1: V.S.Datey, Central Excise, JBA Publishers, Edition 2013. Reddy .T.S and Y. hari Prasad

R2: reddy, Business Taxation (Goods & Services TAX - GST),Margam Publication, Edition2019

R3: Senthil and Senthil, Business Taxation**,** Himalaya Publication, 4thEdition.

R4: Sweta Jain GST law and practice Taxmann Publishers, July 2017

R5: V.S.Daty – GST- Input Tax Credi- Taxmann Publishers, second edition August 2017

R6: C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017

R7: Dr.Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher 2017

R8: Dr.M. Govindarajan- A practical guide send text publishers July 2017

WEB LINK:

W1: https://marghampublications.com/index.php/text-books/commere-and management/business-taxation-goods-service-tax-gst-t-s-reddy-y-hari-prasad-reddy

W2: https://www.bdjokhakar.com/wp-content/uploads/Business-Taxation-2020-27042020.pdf

W3: https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-April-2021.pdf

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO 1	Demonstrate an understanding of the historical context and objectives of taxation, recognizing its role in economic and social policy.	K2
CO 2	Distinguish between different types of supplies under GST, including composite and mixed supplies, and understand the composition levy scheme.	K3
CO 3	Demonstrate proficiency in filing various types of GST returns accurately and on time	K4
CO 4	Demonstrate an understanding of the procedures and requirements for conducting GST audits, ensuring compliance with relevant regulations	K4
CO 5	Recognize the powers of customs officers and understand their authority in enforcing customs laws and regulations	K2

24EBGL74 **RESEARCH METHODOLOGY**

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE

1	To provide students with a comprehensive understanding of research methodology and its practical application in various fields.
2	To equip students with a comprehensive understanding of research methodology, from conceptualization to reporting
3	Students should be able to grasp the fundamental concepts of research, formulate research problems, design appropriate research methodologies, analyze data effectively, and present their findings in a structured and scholarly manner.
4	Enabling them to formulate research problems, design robust methodologies, analyze data effectively, and present their findings professionally.
5	This objective encapsulates the key components of the course, emphasizing the development of skills and knowledge necessary for conducting research in academic and professional settings

UNIT I: INTRODUCTION TO RESEARCH 12

Meaning, Objectives, Motivation, Utility. Concept of theory, empiricism, deductive and inductive theory. Characteristics of scientific method – Understanding the language of research – Concept, Construct, Definition, Variable. Research Process.

UNIT II: PROBLEM IDENTIFICATION & FORMULATION 12

Research Question – Investigation Question – Measurement Issues – Hypothesis – Qualities of a good Hypothesis –Null Hypothesis & Alternative Hypothesis. Hypothesis Testing – Logic & Importance.

UNIT III: RESEARCH DESIGN AND SAMPLING 12

Concept and Importance in Research – Features of a good research design – Exploratory Research

Design – concept, types and uses, Descriptive Research Designs and Experimental Design – Concepts of Sample - Sampling Frame - Sampling Error - Sample Size - Characteristics of a good sample- Types of Sampling.

UNIT IV: DATA ANALYSIS **12**

Data Preparation – Univariate analysis (frequency tables, bar charts, pie charts, percentages), Bivariate analysis – Cross tabulations and Chi-square test including testing hypothesis of association.

UNIT V: RESEARCH REPORT **12**

Research report and its structure - journal articles – Components of journal article - Explanation of various components - Structure of an abstract and keywords. Thesis and dissertations - components of thesis and dissertations - Referencing styles and bibliography. **TOTAL 60 Hrs**

TEXT BOOK:

T1: **C.R. Kothari – *Research Methodology: Methods & Techniques*, New Age International (P) Limited, Publisher, 2nd Edition, 2004.**

REFERENCE BOOK:

R1: Uma Sekaran (2010), *Research Methods for Business*, 4th edition, Wiley, 2010.

R2: **Donald Cooper and P.S. Schindler (2009), *Business Research Methods*, 9th edition, Tata McGraw Hill, 2009.**

WEB LINK:

W1: https://ccsuniversity.ac.in/bridge-library/pdf/Research-Methodology-CR-Kothari.pdf

W2: https://ccsuniversity.ac.in/bridge- library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO1	Understand the meaning, objectives, and utility of research in academic and professional settings	K2
CO2	Differentiate between theory, empiricism, deductive, and inductive theories, and apply them in research contexts	K3
CO3	Develop skills in problem identification and formulation, including the creation of research questions and hypotheses	K4
CO4	Demonstrate knowledge of research design, including exploratory, descriptive, and experimental designs, as well as sampling techniques and their significance	K4
CO5	Acquire proficiency in data analysis through techniques such as univariate and bivariate analysis, including hypothesis testing using tools like Chi-square tests	K5

24RBGL71 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 can collect both primary and secondary data through field visits which is mandate for the project work.

IV. If the project is done in collaboration with a company, 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	K3
CO2	Demonstrate an understanding of the ethical issues associated with practitioner research	K2
CO3	Analyse data and synthesize research findings	K4
CO4	Report research findings in written and verbal forms	K5
CO5	Use research findings to advance education theory and practice.	K6

SEMESTER VIII

24CBGL81 FINANCIAL STATEMENT ANALYSIS & REPORTING

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE

1	To understand and gain basic knowledge of accounting.
2	To know the accounting treatment / procedure of company accounts.
3	To familiarize and acquaint the student with various tools and techniques of analysis of financial statements.
4	To analyse and evaluate the funds flow and cash flow analysis.
5	To get acquainted with statutory requirements of financial reporting.

UNIT I: FUNDAMENTALS OF ACCOUNTING 1

Accounting: Meaning - Definition – Objectives of accounting– Types of Accounts: Personal Account, Real Account and Nominal Account – Golden Rules of Accounts – Journal, Ledger, Trial Balance – Subsidiary Books: Purchase Book, Sales Book, Purchase Returns Book, Sales Returns Book, Bills Payable Book, Bills Receivable Book and Cash Book and its Types: Single Column, Double Column, Triple Column and Petty Cash Book – Accounting Equation – Final Accounts with Adjustments – Depreciation Accounts: Meaning and Definition – Causes of Depreciation – Methods of Depreciation: Straight Line Method and Written Down Value Method - Accounts for Single Entry System – Meaning and Definition -Distinction between single entry system and double entry system – ascertainment of profit – net worth method – conversion method (simple problems only)

UNIT II: FUNDAMENTALS OF COMPANY ACCOUNTS 12

Company: Meaning – Definition – Types of Companies -Private companies, Public and Govt. Companies – Basics of Issue of Shares: Meaning and definition of share- procedure of issue of shares – issued at par, at premium and at discount – Forfeiture and Reissue of Shares - Managerial Remuneration – Meaning and Accounting Treatment – Company Accounts Balance Sheet Equation - Types of Business Combinations: Holding Company and Subsidiary Company – Capital Profit, Revenue Profit, Cost of Control and Minority Interest - Consolidated financial statements - consolidated net income and consolidated retained earnings.

UNIT III: FINANCIAL STATEMENT ANALYSIS 12

Financial Statement Analysis: Meaning and Definition - Nature of Financial Statements Analysis - Objectives of Financial Statements Analysis - Uses & Limitations of Financial Statements Analysis - Stakeholders of financial statements - Income Statement – Balance Sheet - Tools and Techniques of Financial Statements Analysis – Comparative Statements - Common Size Statements - Trend Analysis - Ratio Analysis: Meaning and Definition – Types of Ratios: Liquidity Ratios / Short Term Solvency Ratios - Long Term Solvency Ratios – Profitability Ratios and Turnover Ratios / Activity Ratios - Du-Pont Analysis.

UNIT IV: FUNDS FLOW & CASH FLOW ANALYSIS 12

Funds Flow Analysis: - Introduction, Meaning and Definition - Concept of funds Objectives of funds flow statement - Importance & Advantages of Funds Flow Statement – Financing, Operating and Investing Activities - Statement of changes in working capital – Funds From Operation - Preparation of funds flow statement – **Cash Flow Analysis** – Meaning and definition – Objectives of Cash Flow Statement - Advantages of Cash Flow Statement - Limitations of Cash Flow Statement - Cash Flow Statement Vs Funds flow statement - Cash From Operation - Calculation of Cash From Operation - Preparation of Cash flow Statement as per AS.

UNIT V: FINANCIAL REPORTING 12

Financial Reporting – Meaning – Types - Statutory financial reports -Factors affecting statutory financial reports- Content of annual reports, Quality of financial reporting - Monitoring and enforcement mechanisms - Alternative sources of information- Desirable qualities of accounting information- Recent scandals in financial reporting - Reporting regulation in India, Reporting regulations for Partnership firms, Reporting regulations of Companies - Recent developments in Financial Reporting in India - International Financial Reporting Standards (IFRS) and Its Role.

TOTAL 60 Hrs

TEXT BOOKS:

T1: Gupta, Ambrish, "Financial Accounting for Management - An Analytical Perspective", 4th Edition, Pearson Education.2012.

T2: Narayanaswamy, R "Financial Accounting – A Managerial Perspective", 5th Edition, Prentice Hall of India. 2015.

T3: Subramanyam, K. R. and John, J.W "Financial Statement Analysis", 12th Edition, Tata McGraw Hill. 2014.

T4: Penman, S.H "Financial Statement Analysis and Security Valuation", 4th Edition, Tata McGraw Hill. 2014.

T5: Erich, A. H "Techniques of Financial Analysis: A Guide to Value Creation", 16th Edition, Tata McGraw Hill. 2014.

T6: Sharma RK & Shashi K, Gupta, Management Accounting, Kalyani Publishers.

REFERENCES

R1: Charles H. Gibson, *Financial Reporting and Analysis*, Cengage Learning, **13th Edition, 2017**.

R2: John J. Wild, Leopold A. Bernstein, K. R. Subramanyam, *Financial Statement Analysis*, McGraw-Hill Education, **12th Edition, 2019**.

R3: Revsine, Collins, Johnson, Mittelstaedt, Soffer, *Financial Reporting & Analysis*, Pearson Education, **7th Edition, 2020**.

R4: M.C. Shukla, T.S. Grewal, S.C. Gupta, *Advanced Accounts: Volume I & II*, S. Chand Publishing, **19th Edition, 2022**.

R5: N.R. Parasuraman, *Financial Management: A Step-by-Step Approach*, Cengage Learning, **2nd Edition, 2021**.

WEB LINKS:

W1: https://onlinecourses.nptel.ac.in/noc24_mg22/unit?unit=21&lesson=23

W2: https://onlinecourses.nptel.ac.in/noc24_mg22/unit?unit=28&lesson=32

W3: https://onlinecourses.nptel.ac.in/noc24_mg22/unit?unit=42&lesson=43

W4: https://onlinecourses.nptel.ac.in/noc24_mg22/unit?unit=63&lesson=67

W5: https://onlinecourses.nptel.ac.in/noc24_mg22/unit?unit=91&lesson=93

W6: https://onlinecourses.nptel.ac.in/noc24_mg22/unit?unit=99&lesson=103

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO 1	Understand the fundamentals of Accounting and its Accounting treatment.	K2
CO 2	Identify the appropriate accounting treatment adopted by the companies while prepare accounts.	K3
CO 3	Understand and interpret all types of ratios related to the company's financial position and profitability	K4
CO 4	Understand the concepts of Financing, Investing and Operating Activities through Funds Flow and Cash Flow Analysis.	K4
CO 5	Estimate the quality of financial reporting, identify possible management practices and prepare the reports	K5

24CBGL82 CONSUMER BEHAVIOUR

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVE

1	To develop an understanding of underlying concepts and issues in Consumer behavior in marketing.
2	To investigate how personal, socio cultural, and environmental factors influence consumer decision making.
3	To enable the students to build and evaluate marketing strategies based on consumer behaviour elements.
4	To Gain the expert level knowledge of consumer behaviour
5	To identify the Consumer Motivation & Personality in the study of Consumer Behaviour

UNIT I: INTRODUCTION TO CONSUMER BEHAVIOUR 12

Introduction – Definition -Nature – Scope - Concepts and Need for studying Consumer Behaviour - Consumer Behaviour's Applications in Marketing – Models of Consumer Behaviour – Traditional models – Contemporary Models - Consumer research process – Ethics in consumer Research - Defining Research Objectives - Collecting & Evaluating Secondary Data - Primary Research Design - Collecting Primary Data - Analyzing Data & Report Preparation.

UNIT II: FACTORS AFFECTING CONSUMER BEHAVIOUR 12

Factors influencing Consumer Behaviour– External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family, Globalization , Technology , Environment - Internal Influences– Needs & Motivations, Emotions , Risk Perception, Cognitive Dissonance , Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.

UNIT III: CONSUMER DECISION MAKING 12

Meaning - Levels of Consumer Decision Making - Buying Roles - Types of consumer decisions making - Factors Influencing Consumer Decision Making - Consumer Decision Making Process – Implication for a Marketer - Problem Recognition - Information Search - Alternative Evaluation –

Purchase Selection – Post purchase Evaluation - Buying pattern in the new digital era.

UNIT IV: CONSUMER MOTIVATION & PERSONALITY **12**

Consumer Motivation– Needs – Goals - Positive & Negative Motivation - Rational Vs Emotional Motives - Motivational Process - Motive arousal - Maslow's Hierarchy of Needs - Freud's Theory of Motivation - Mc Guire's Psychological Motives - Consumer Personality – Theories of personality - Self-concept theory - Psychoanalytic Theory - Neo-Freudian Theory - Trait Theory – Applications of personality concepts in marketing - Personality and understanding consumers diversity - Brand personality - Self and Self - image

UNIT V: MARKETING COMMUNICATIONS **12**

Decision Making Models - Consumer Rights Marketing Communication Process – Marketing Communication Objectives – Strategies- Marketing Communication Mix – Digital Marketing Communication – Integrated Marketing Communication – Creating Aspects of Marketing Communication – Effectiveness of Marketing Communication – Global Marketing Communication – Emerging Trends in Marketing Communication - Types of Communication systems – Interpersonal - Impersonal - Persuasive Communication - Consumer Decision Making Models – Black Box Model - Economic model - Howard & Sheth model - Consumer Protection Act 1986 - rights of consumers.

TOTAL 60 Hrs

TEXT BOOKS:

T1: Consumer Behaviour – Satish K Batra, S H H Kazmi

T2: Consumer Behaviour in Indian Context – K K Srivastava, Sujata Khandai

T3: Consumer behaviour -philp kotler

REFERENCE BOOKS:

R1: Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi

R2: John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi

R3: Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi

R4: Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi

R5: Sarkar A Problems of Consumer Behaviour in India, Discovery Publishing House New Delhi.

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO 1	To explain the concept of Consumer Behaviour & describe Consumer research process in detail.	K2
CO 2	To evaluate the factors affecting consumer behaviour in detail	K4
CO 3	To analyze the consumer decision process	K4
CO 4	To assess the impact of consumer's motivation, personality on the buy behaviour.	K5
CO 5	To impart the basic knowledge of consumer protection rights	K2

24CBGL83 CORPORATE FINANCE

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES

1	To introduce the concepts of corporate finance
2	To understand the sources of capital
3	To analyse the trends in capital market.
4	To understand the structure of corporate governance.

UNIT I: INTRODUCTION 12

Introduction to Corporate Finance – Definition - Principles of Corporate Finance: Investment, Financing, Dividend. – Nature: Financial Planning: Preparation, Raising Funds, Investing, Monitoring, Accounting, Taxation, Fund Raising; Shares, Bank Loans, Debentures, Bonds, Goal Oriented investing: Capital Budgeting, Capital Financing, Working Capital Management, Dynamic and Complex. Importance – Objectives: Maximizing Shareholders Value, Resource Planning and Implementation, Balancing Risk and Profitability – Aspects of Corporate Financial Planning : Financial Projections, Develop Financing Options, Record Assets and Liabilities, Market Analysis, Budget Development, Risk Assessment, Contingency Planning – Problems in Corporate Financial Planning: Disconnected Department, Lack of Communication, Limited Data, Too Many manual Tasks.

UNIT II: SOURCES OF CAPITAL 12

Meaning of Capital - Classification of capital - Capitalization theory and concepts - Factors determining capital requirements - Features and sources of fixed capital - Factors determining fixed capital requirements - Meaning - features - Working Capital Management – Meaning - features - Concepts of Working Capital - Operating Cycle - Determinants of Working Capital - Estimating Working Capital Needs and sources of working capital - Factors determining working capital requirements - Working Capital Finance Policies: Matching approach, conservative approach. Time Value of Money – Valuation of future Cash Flows –Valuation of Bonds – Valuation of Bonds

UNIT III: CAPITAL MARKETS 12

Capital Markets - Primary Markets – Secondary Market – Functions - SEBI Guidelines relating to Capital markets – Advantages – Disadvantage – Cost of various sources of finance – Finance from

international sources , financing of export – role of Exim bank and Commercial Banks - – Indian Capital Market - Basic Problem of Industrial Finance in India – Equity – Debenture Financing – Recent trend in Capital market. Cash Management: Need for Cash Management, Cash Management Cycle, Cash Forecasting through budgeting, Determining the Optimum Cash Balance under Certainty (Baumol's Model) and Uncertainty (The Miller- Orr Model).

UNIT IV: INDUSTRIAL FINANCIAL INSTITUTIONS **12**

Industrial Financial Institutions – Introduction - Meaning - Concepts of Financial Systems - Concepts of Financial Markets – Financial Assets – Financial Intermediaries – Role o Financial Market in Capital formation in India – Money Market : Role of Money market – Components of Money Market: Call Money Market, Treasury bills market, Discount Market , RBI regulations related to Money Market — IFCI – SFC – IDBI – ICICI – IRCI – Credit Guarantee Corporation – Challenges of financing Corporate growth – Public corporations – Private Corporation – Government Policies on Industrial Finance

UNIT V: CORPORATE GOVERNANCE **12**

Corporate Governance – Meaning – Definition – Principles : Accountability , Fairness and Effective Risk Management – Objectives – Stakeholders – Problems faced by stakeholders, Shareholding Structure – Management Structure and Processes - Corporate Disasters and Ethics – Corporate Social Responsibility – Scope of Corporate Social Responsibility – Stakeholders and Ethics - Ethics, Managers and Professionalism - Transparency and disclosures – Financial Disciplines – Role of Media in ensuring Corporate Governance. **TOTAL 60 Hrs**

TEXT BOOK:

T1: Prasanna Chandra; Financial Management theory and practice; Tata McGraw Hill; 7th Edition.

T2: L.M. Pandey- Financial Management (Vikas)9/e.

REFERENCE BOOKS:

R1: Damodaran, Corporate Finance- John wiley&Co ,2/e,2004

R2: Sharma, R.K.& Gupta, Shashi.,K.Business Organisatiion and Management, 2nd Edition, 2016.

R3: Prakesh G Apte, international Finance, McGraw Hill Education India, second Edition

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO 1	Familiar with the concepts of financial planning	K2
CO 2	Understand the challenges in market for investment	K3
CO 3	Analysing the capital structure associated with the investment	K4
CO 4	Gain sustainable knowledge on various forms and sources of capital.	K3
CO 5	Acquiring the knowledge on corporate governance	K2

24EBGL84 STRATEGIC MANAGEMENT

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES

1	To introduce the subject of Strategic Management to the students and make them understand its process, and levels. To help students identify and link Strategy formulation and implementation with environmental analysis.
2	To provide information pertaining to business, corporate and global reforms taking place globally and familiarizing the students to new formats of the market.
3	To acquaint the students with knowledge of disaster management to handle critical situations through practical application of strategies of control and prevention.
4	To outline and illustrate how the market for corporate strategy and control is related to corporate governance and help students relate their knowledge of India context to emerging trends of the global world.
5	To develop learning and analytical skill of the students to solve business cases and provide Strategic Solutions.

UNIT I: INTRODUCTION TO STRATEGIC MANAGEMENT 12

Introduction to Strategic Management- Meaning & Definition - Nature and Characteristics of Business Strategy - Process - Levels of Strategies - Types of Strategies - Functional Strategies – Human Resource Strategy - Marketing Strategy - Financial Strategy - Operational Strategy – Benefits of Strategic Management- Formulation of Strategy and Strategic Implementation - Business Environment, Components of Environment, Environmental Scanning, Analysis of Strategies and Choice of Strategy

UNIT II: BUSINESS, CORPORATE AND GLOBAL STRATEGIES 12

Introduction to corporate Restructuring - Need for corporate restructuring and forms of corporate restructuring - Evaluation of Strategic Alternatives, Types of Strategic Alternatives like Portfolio Analysis and its techniques, SWOT Analysis, Profit Impact of Market Strategy (PIMS) - Strategic Change, Corporate Renewal, Internal and External Causes of Organizational failures - Culture of Organization, Management of Strategies and Cultures - Strategies for Foreign Direct Investment and

International Trade in India.

UNIT III: NEW EMERGING STRATEGIES IN INFORMATION COMMUNICATION TECHNOLOGY (ICT) 12

Concept of Outsourcing, Strategic Reasons of growing Outsourcing in India - Meaning of Management Information System (MIS), Strategic MIS, Characteristics of Strategic MIS System and Barriers to Successful Development of Strategic MIS System - Business firms using Information Technology for creating Strategic Advantages - Reengineering Business Process, Virtual Company Strategies, knowledge creating company - Emerging Strategies in Telecommunication Sector.

UNIT IV: STRATEGIC ALLIANCES, CORPORATE STRATEGY AND CORPORATE GOVERNANCE 12

Meaning of Strategic Alliances, Types and Structure - Problems in Indian Strategic Alliances. - Meaning of Corporate Strategy, Corporate Level Strategies - Relationship Between International Strategy and Corporate Strategies - Corporate Governance Principles and Practices in India - Corporate Governance Practices around the World.

UNIT V: EMERGING TRENDS IN GLOBAL BUSINESS ENVIRONMENT 12

Strategies for growing green economies - Strategies for Governing Public Private Participation of Business Sector in India - Meaning of Corporate Social Responsibility ((CSR), Strategies of linking CSR with Profit and Sustainability for obtaining business benefits - Strategies for Environmental Accounting and Auditing. **TOTAL 60 Hrs**

TEXT BOOKS:

T1: Business Policy and Strategic Management - Dr. Azhar Kazmi, Published by Tata McGraw Hill Publications.

T2: Strategic Management - John A. Pearce II & Richard B. Robinson Jr. A.I.T.B.S., Delhi.

T3: Mathur, Text book of Strategic Management, Macmillan, 2009, New Delhi

REFERENCES

R1: Business Policy and Strategic Management, Dr. Azhar Kazmi, Tata McGraw Hill Publications, 2013 Strategic Management

R2: John A. Pearce II & Richard B. Robinson Jr., A.I.T.B.S., Delhi, 2013

R3: Textbook of Strategic Management, Mathur, Macmillan, New Delhi, 2009

WEBLINK:

W1: https://onlinecourses.swayam2.ac.in/imb24_mg17.

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO 1	They will be able to understand what strategic management	K2
CO 2	They will be able to explain the internal and external context of strategic	K3
CO 3	They will be able to express business/competitive, corporate and international strategies	K3
CO 4	They will be able to evaluate the forming, implementing and controlling strategies in the companies	K4
CO 5	The different strategic evaluation and control techniques.	K4

24RBGL81 **RESEARCH PROJECT II**

L	T	P	O	C
0	0	12	2	6

Each student has to undertake a project individually.

Maximum 10 students under the supervision of a faculty.

The students can collect both primary and secondary data through field visits which is mandate for the project work.

If the project is done in collaboration with a company, the candidates should submit the consent certificate from the organisations for having undertaken the project work.The project report must be typed and hard bond.

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

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.

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

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

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).

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	K4
CO2	Demonstrate an understanding of the ethical issues associated with practitioner research	K2
CO3	Analyse data and synthesize research findings	K5
CO4	Report research findings in written and verbal forms	K3
CO5	Use research findings to advance education theory and practice.	K6

CYBER SECURITY

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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 cyber crimes, 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
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TEXTBOOK/ REFERENCES

1. Cyber Crime Impact in the New Millennium, by R. C Mishra , Auther Press. Edition2010.

2. Cyber Security Understanding Cyber Crimes, Computer Forensics and LegalPerspectives by

Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (FirstEdition, 2011)

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

4. Electronic Commerce by Elias M. Awad, Prentice Hall of India Pvt Ltd.

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