

**THIRUVALLUVAR UNIVERSITY**  
**MASTER OF COMMERCE**  
**SYLLABUS**  
**UNDER CBCS**  
**(With effect from 2022-2023)**

**The Course of Study and the Scheme of Examination**

Sl. No.	Study Components		ins. hrs / week	Credit	Title of the Paper	Maximum Marks		
	Course Title					CIA	Uni. Exam	Total
<b>SEMESTER I</b>								
1.	Core	Paper- 1	6	4	Advanced Financial Management	25	75	100
2.		Paper- 2	6	4	Accounting for Managerial Decision	25	75	100
3.		Paper- 3	6	4	Marketing Management	25	75	100
4.		Paper- 4	6	4	Advanced Business Statistics	25	75	100
Internal Elective for same major students								
5.	Core Elective	Paper-1	3	3	(To choose one out of 3) A. Business Environment B. Computer Application in Business C. Managerial Economics	25	75	100
External Elective for other major students (Inter/multi disciplinary papers)								
6.	Open Elective	Paper-1	3	3	(To choose one out of 3) A. Principles of Marketing B. Elements of Insurance C. Corporate Social Responsibility	25	75	100
			<b>30</b>	<b>22</b>		<b>150</b>	<b>450</b>	<b>600</b>
<b>SEMESTER II</b>								
7.	Core	Paper- 5	6	4	Corporate Laws	25	75	100
8.		Paper- 6	6	4	Human Resource Management	25	75	100
9.		Paper- 7	6	4	Advanced Corporate Accounting	25	75	100
Internal Elective for same major students								
10.	Core Elective	Paper-2	5	3	(To choose one out of 3) A. Export and Import Management B. Global Marketing C. E-Commerce	25	75	100
External Elective for other major students (Inter/multi-disciplinary papers)								
11.	Open Elective	Paper-2	5	3	(To choose one out of 3) A. Principles of Management B. Elements of Accounting C. Elements of Business Law	25	75	100
12.	Field Study		-	2		100	-	100
13.	Compulsory Paper		2	2	Human Rights	25	75	100
			<b>30</b>	<b>22</b>		<b>250</b>	<b>450</b>	<b>700</b>
<b>SEMESTER III</b>								
14.	Core	Paper- 8	5	4	Goods & Services Tax (GST)	25	75	100
15.		Paper- 9	5	4	Organisational Behaviour	25	75	100
16.		Paper- 10	6	4	Advanced Cost Accounting	25	75	100
17.		Paper-11	6	4	Research Methodology	25	75	100
Internal Elective for same major students								
18.	Core Elective	Paper -3	4	3	(To choose one out of 3) A. Agri Business Management B. Services Marketing C. Business Analytics	25	75	100
External Elective for other major students (Inter/multi-disciplinary papers)								



## ANNEXURE-I

### THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115

(Name of the Programme: - M. Com) – 2022-2023 onwards

The following details should be given before syllabus of each Programme (UG & PG Degree)

#### **Programme Objectives (POs) (5 Points Compulsory)**

1. To attain mastery over the Courses related to Commerce.
2. To gain advanced Knowledge on the concepts, principles, and theories relating to Financial Management, Accounting for Managerial Decisions, Marketing Management, Business Statistics, Corporate Accounting, and Cost Accounting.
3. To acquaint the students about Business Environment, Corporate Laws, Elements of Insurance, Managerial Economics, Corporate Social Responsibility etc.,
4. To make the students to utilize Computers, Internet, ICT tools, and Software to maximize resource utilization and to increase efficiency in their Professional Life.
5. To motivate students to attain leadership qualities by taking independent task or teamwork and accomplish the task within time frame.

#### **Programme Educational Outcomes (PEOs)(5 Points Compulsory)**

1. To develop further knowledge of students on the Subjects relating to Commerce such as Financial Management, Accounting for Managerial Decision, Marketing Management, Corporate Accounting, Cost Accounting etc.
2. To appraise the students about the Business Environment, Corporate Social Responsibility, Corporate Laws, Global Marketing, Human Resource Management etc.,
3. To make the students analyse the issues and problems faced by Corporates through Research Methodology, Business Analytics, Stress Management, Auditing etc.,
4. To assess the student`s enterprising ability through Business Organisation, Entrepreneurial Development, Project Development, and Project Vivo-Voce.
5. To make students evaluate Goods and Services Tax, Direct Tax, Investment &Portfolio Management, Financial Services etc.,

#### **Programme Specific Outcome (PSOs) (10 Points compulsory)**

1. Demonstrate knowledge on the Concepts, Theories, Techniques related to various Business Subjects.
2. Conduct research to identify problems and suggest solutions that will help in Business Decision Making process.
3. Extend acquired knowledge to manage, organise, and develop the efficient, successful Business Organisations.
4. Categorize the Business Environment, understand the various aspects and functions of Business.

5. Exhibit Business Ethics and Human Rights in Personal, Professional and Social Life, leading to a better, improved and sustained Corporate World.
6. Impart advanced knowledge on Financial Management, Accounting for Management Decisions, Marketing Management and Other Business-related Subjects.
7. Appraise the students about Corporate Social Responsibility, Global Aspects of Marketing, Export and Import procedure, and enabling them to apply in their Professional Life
8. Adopt the Computer applications in Business through Software, Information and Communication Technology tools, E-Commerce to increase efficiency and optimum utilization of resources.
9. Highlight the need and importance of Human Rights, Stress Management and its coping mechanism.
10. Motivate the students towards life-long learning through Online Platforms such as MOOC, NPTEL etc.

**Programme Outcome (POs) (10 Points compulsory)**

1. Synthesize the acquired knowledge and skill to establish and organise a Business Organisation efficiently and effectively.
2. Highlight the importance of Human Rights, Ethics and Management of Human Resources.
3. Analyse the Business Environment, Global Marketing, Export and Import Management and Services Marketing.
4. Contrast and compare the Elements of Insurance, Business Laws, Corporate Laws, and Auditing of Business Organisation.
5. Appraise Banking Theory, Stress Management, Small Business Management, and Office Management.
6. Apply Cost Accounts, Corporate Accounts, Management Accounts, Accounting for Managerial Decisions and Financial Management to measure the financial viability of Business.
7. Demonstrate the Ethics and Human Values in Business through Business Ethics, Human Rights.
8. Develop new Business ideas, prepare detailed Project Report and Present the Project through Viva voce to instil entrepreneurship qualities among students
9. Utilize Computers, Internet, ICT and other Software to maximize resource utilization and to bring efficiency in day-to-day Business Operations.
10. Develop the students for self and continuous learning through Massive Open Online Courses (MOOC), like SWAYAM, NPTEL, and other such Portals.

## ANNEXURE-II

Each course/Paper should be given in the following structure

### Course Structure

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**

(Name of the Programme: - M. Com) – 2022-2023 onwards

**Semester: I,**

**Paper type: Core paper**

**Paper code.....**

**Name of the Paper: ADVANCED FINANCIAL MANAGEMENT**

**Credit: 4**

**Total Hours per Week: 6 Hrs, Lecture Hours: 6hrs. Tutorial Hours: Nil. Practical Hours: Nil**

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### Course Objectives

1. To have the understanding of the functions of Finance Management.
2. To expand the awareness of Long-term Sources of Funds.
3. To facilitate the students to the understanding of Capital Structure and Leverage
4. To bring subject knowledge about capital investment decision among the students.
5. To let students to be acquainted with the subject of working capital management.

### Course Out Comes (five outcomes for each unit should be mentioned)

1. After studied Unit-1, the student will be able to understand the functions of finance Management.
2. After studied Unit-2, the student will be able to know about the long-term sources of funds and environment of working capital.
3. After studied Unit-3, the student will be able to gain information about capital structure and leverage
4. After studied Unit-4, the student will be able to gain knowledge about capital investment decision
4. After studied Unit-5, the student will be able to be acquainted with on the subject of working capital Management.

### Matching Table (Put Yes / No in the appropriate box)

UNIT	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1.	Yes	Yes	Yes	Yes	No	No
2.	Yes	Yes	Yes	Yes	Yes	No
3.	Yes	Yes	Yes	Yes	No	No
4.	Yes	Yes	Yes	Yes	Yes	No
5.	Yes	Yes	Yes	Yes	Yes	Yes

**UNIT-1: - Financial Management****Teaching Hours: 18 Hrs.**

Financial Management - Functions - Goals of Financial Management - Maximization Vs. optimizations - Risk-return trade off.

**UNIT-2: - Management of Funds****Teaching Hours: 18 Hrs.**

Management of funds – Long-term sources - Shares and Debentures - Convertible Securities and Term Loans - Working Capital financing - Sources and approaches- Bank Credit-Basic principles and Methods of assessment- Other sources of short-term finance Operating environment of working capital

**UNIT-3: - Capital Structure of Planning****Teaching Hours: 18 Hrs.**

Capital structure planning: Concepts of cost of capital - cost of equity, debt, retained earning - Weighted average cost of capital - Capital structure theories - Net income, Net operating income, MM and Traditional Theories - Leverage - Types and significance. Dividend policy and practices - Dividend policies - Factors affecting dividend decision - Dividend theories - Graham, Gordon, Walter and MM Theories.

**UNIT-4: - Management of Fixed Assets****Teaching Hours: 18 Hrs.**

Management of fixed assets - Evaluation of capital investment decision: Payback period - ARR - IRR - NPV - CAPM.

**UNIT-5: - Working Capital Management****Teaching Hours: 18 Hrs.**

Working capital management-working capital cycle-forecasting of working capital requirements-Factors influencing working capital-Management of inventory, cash and accounts receivables-payables management-credit and collection policies.

**Text Books**

1. I M Pandey, Financial Management, Vikas Publishing House Pvt Ltd.
2. John H Hampton, Financial Decision Making, Prentice Hall of India Ltd.
3. Rustagi, R. P. Galgotia, Financial Management:Theory, Concepts & Problems
4. Inamdar, Financial Management, S.M. Everest
5. A.Murthy, Financial Management, Margham Publications

**Reference Books**

1. Prasanna Chandra, Financial Management, Tata McGraw Hill Publishing Company Limited.
2. M.Y.Khan and P.K.Jain, Financial Management, Tata McGraw Hill Publishing Company Limited.
3. P.V.Ratnam, Financial Management Theory, Problems and Solutions, Kitab Mahal.
4. Eugene F. Brigham and Michael C. Ehrhardt, Financial Management: Theory & Practice,
5. Kishore R.M, Financial Management, Taxman Allied Service

**Course Material:**website links, e-Books and e-journals Mapping with Programme Outcomes

### Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	S	S	S	M	M	S	M
CO2	S	M	S	S	S	M	M	S	S	S
CO3	S	S	S	S	M	S	M	S	M	S
CO4	S	S	S	S	M	M	S	S	M	M
CO5	S	S	S	S	M	S	S	M	S	M

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

Semester: I,

Paper type: Core paper

Paper code.....

Name of the Paper: ACCOUNTING FOR MANAGERIAL DECISION Credit: 4

Total Hours per Week: 6 Hrs, Lecture Hours: 6hrs. Tutorial Hours: Nil. Practical Hours: Nil

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### Course Objectives

1. To enhance the understanding of the Accounting for Decision making
2. To extend the knowledge of Ratio Analysis.
3. To facilitate the students to have the deep understanding financial statements
4. To bring about the awareness of Cost Management.
5. To let students to know about financial decisions and capital structure

### Course Out Comes (five outcomes for each unit should be mentioned)

1. After studied Unit-1, the student will be able to understand the concept of Accounting for Decision making
2. After studied Unit-2, the student will be able to understand the Ratio Analysis Leverage Analysis-Budgeting and budgetary control
3. After studied Unit-3, the student will be able to understand the analysis of Fund flow and cash flow statements
4. After studied Unit-4, the student will be aware of the Marginal Costing, Applications and its technique
5. After studied Unit-5, the student will be able to know financial decisions Making

### Matching Table (Put Yes / No in the appropriate box)

UNIT	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1.	Yes	Yes	Yes	Yes	No	No
2.	Yes	Yes	Yes	Yes	Yes	No
3.	Yes	Yes	Yes	Yes	No	No
4.	Yes	Yes	Yes	Yes	Yes	No
5.	Yes	Yes	Yes	Yes	Yes	Yes

#### UNIT-1: - Accounting for Decision Making

Teaching Hours: 18 Hrs.

Accounting for Decision making - Scope and Importance - Decision Accounting vs. Financial Accounting and Cost Accounting.

#### UNIT-2: - Financial & Investment Analysis of Funds

Teaching Hours: 18 Hrs.

Financial and Investment analysis - Analysis and Interpretation - Ratio Analysis Leverage Analysis-Budgeting and budgetary control - Functional Budgets- Master Budget - Flexible budgeting - Zero Base Budgeting.

#### UNIT-3: - Understanding Financial Statements

Teaching Hours: 18 Hrs.

Understanding Financial Statements-Construction and analysis of profit and loss account and balance sheet-Construction and analysis of Fund flow and cash flow statements.



**UNIT-4: - Cost Management****Teaching Hours: 18 Hrs.**

Cost Management- Absorption and Marginal Costing - Cost - volume-profit analysis Applications and techniques.

**UNIT-5: - Financial Decisions****Teaching Hours: 18 Hrs.**

Financial decisions-capital structure-dividend decisions (only simple problems).

Note: **80% of the total marks be allotted for problems and 20% for theory**

**Text Books**

1. Management Accounting and Financial Control - S.N.Maheswari, Sultan Chand & sons, New Delhi
2. Advanced Cost & Management Accounting- Saxena and Vashist. C., Sultan Chand & Sons
3. Management Accounting- Rao, A.P., Everest Publishing ||House
4. Management Accounting –M.Y.Khan&Jain.P.K, Tata Mc graw Hill
5. Cost and Management Accounting – T.S Reddy and Hari Prasad Reddy, Margham |Publications

**Reference Books**

1. Management Accounting - Man Mohan and Goyal.
2. Management Accounting - Hingorani and Ramanathan.
3. Management Accounting - Charles Horngren.
4. Management Accounting - J.Batty
5. Management Accounting – Dr. E.B. Khedkar, Dr. D.B. Bharati and Dr. A. B. Kharpas

**Course Material:**

website links, e-Books and e-journals Mapping with Programme Outcomes.

**Mapping with Programme Outcomes**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	S	M	M	S	S
CO2	S	S	S	M	M	S	M	S	M	S
CO3	S	M	M	S	S	S	S	M	S	M
CO4	S	M	S	M	S	S	S	M	S	M
CO5	S	S	M	S	M	M	S	S	S	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

**Semester: I,**

**Paper type: Core paper**

**Paper code.....**

**Name of the Paper: MARKETING MANAGEMENT**

**Credit: 4**

**Total Hours per Week: 6 Hrs, Lecture Hours: 6hrs. Tutorial Hours: Nil. Practical Hours: Nil**

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**Course Objectives**

1. To enhance the understanding of Core Marketing and Marketing segments and targets.
2. To extend the knowledge of marketing mix and brand equity.
3. To facilitate the students to have the deep understanding of Marketing Channels and Value networks and Market Logistics.
4. To bring about the awareness of marketing promotion and role of marketing communication in advertisement.
5. To let students to know about recent trends in modern marketing

**Course Out Comes (five outcomes for each unit should be mentioned)**

1. After studied Unit-1, the students will able to know the core market and their functions.
2. After studied Unit-2, the students will able to know the various kinds of Pricing and various stages in product life cycle, new product development.
3. After studied Unit-3, the students will gain knowledge about the marketing channel and distribution.
4. After studied Unit-4, the students will learn about the kinds of advertisement and qualities of good salesman.
5. After studied Unit-5, the students will know about the recent trend in modern marketing and digital marketing.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT-1: - Introduction**

**Teaching Hours: 18 Hrs.**

Marketing: Definition, importance and scope – Core marketing concepts – Functions of Marketing. Consumer Buying Motives - Customer Value, Customer Relationship Management Significance - Identifying Market Segments and targets.

**UNIT-2: - Marketing Mix – Product & Pricing****Teaching Hours: 18 Hrs.**

Marketing Mix - Product – Definition - characteristics and classifications - New Product Development – Product Life Cycle Management – Product Vs Services. Packaging and Labelling - Brand Equity – Measuring Brand Equity. Pricing - Objectives - Pricing Strategies -Factors affecting price of a product- Ethical issues in pricing decisions.

**UNIT-3: - Marketing Mix – Physical Distribution****Teaching Hours: 18 Hrs.**

Physical distribution: Marketing Channels and Value Networks – Role of Marketing Channels – Channel design decisions – Middlemen in Distribution – Functions of Wholesalers – Retailers. Elimination of Middlemen - Modern Retailing Practices – Classifications. Market Logistics – Objectives.

**UNIT 4: - Marketing Mix- Promotion****Teaching Hours: 18 Hrs.**

Promotion: Role of Marketing Communication - Communication Mix – Advertising – Kinds of Media – Planning an Advertising Campaign, Personal Selling - Qualities of a Good Salesman, Sales Promotion – Strategies, Public relations – Functions and Types .

**UNIT 5: - Recent Trends in Modern Marketing****Teaching Hours: 18 Hrs.**

Direct Marketing – Features – Benefits- Types. Impact of Digital Marketing on Businesses. Building Word-of-Mouth Marketing Strategy - Importance of Socially Responsible Marketing. Elements of Green Marketing. Cyber Marketing – Nature – Limitations

**Text Books**

1. Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileswar Jha. 2017. Marketing Management. [Thirteenth Edition]. Pearson Education, New Delhi. Reference Books:
2. Ramaswamy, V.S and Namakumari S, 2009. Marketing Management. [Third Edition]. Macmillan India Ltd, New Delhi.
3. Rajan Saxena. 2009. Marketing Management. [Fourth Edition]. Tata-McGraw Hill, New Delhi.
4. Prachi Gupta, Marketing Management: Indian Cases, Pearson
5. Arun Kumar, Marketing Management, Atlantic Publishers

**Reference Books**

1. Roger Best, Market-Based Management: Strategies for Growing Customer Value and Profitability, 4th Ed. Pearson, 2005.
2. McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York
3. Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
4. Dr.K. Karunakaran, Marketing Management, Himalaya Publishing House
5. Philip Kotler and Kevin Keller, Marketing Management

**Course Material:** website links, e-Books and e-journals Mapping with Programme Outcomes

**Mapping with Programme Outcomes**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	M	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	M	S	S	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

**Semester: I,**

**Paper type: Core paper**

**Paper code.....**

**Name of the Paper: ADVANCED BUSINESS STATISTICS**

**Credit: 4**

**Total Hours per Week: 6Hrs, Lecture Hours: 6hrs. Tutorial Hours: Nil. Practical Hours: Nil**

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**Course Objectives**

1. To enhance the understanding of multiple correlation and multiple regression
2. To extend the knowledge of technique of probability.
3. To facilitate the students to have the deep knowledge on Sampling methods, proportions-large and small samples- Z test and T test
4. To bring about students to get information about chi square test.
5. To let students to know about F-Test and ANOVA.

**Course Outcomes**

1. After Studied Unit-1, The Student Will Be Able to Know Partial and Multiple Correlations.
2. After Studied Unit-2, The Student Will Be Able to Know Probability and Binomial Distribution.
3. After Studied Unit-3, The Students will know the Issues Surrounding Sampling, Hypothesis, Z Test and T Test.
4. After Studied Unit-4, The Student Will Be Able to Have the Awareness About Application of Chi- Square Distribution.
5. After Studied Unit-5, The Student Will Be Able to Know About Analysis of Variance and F Test.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analysing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit-1: -Correlation & Regression Analysis**

**Teaching Hours: 18Hrs**

Partial correlation-Partial correlation coefficient-Partial correlation in case of four variables- Multiple correlation -Multiple regression.

**Unit-2: - Probability Distribution****Teaching Hours: 18Hrs**

Theory of probability-probability rules-Bayes Theorem-Probability Distribution- Characteristics and application of Binomial, Poisson and Normal Distribution.

**Unit-3: - Sampling and Hypothesis Testing****Teaching Hours: 18Hrs**

Sampling- sampling methods- sampling error and standard error- relationship between sample size and standard error. Testing hypothesis- testing of means and proportions-large and small samples- Z test and T test.

**Unit-4: - Chi- Square Distribution****Teaching Hours: 18Hrs**

Chi square distribution- Characteristics and application- test of goodness of fit and test of independence- Test of Homogeneity.

**Unit-5: - F- Test & ANOVA****Teaching Hours: 18Hrs**

F distribution- testing equality of population variances- Analysis of variance- one way and two-way classification.

**Note:** The proportion between theory and problems shall be 20:80

**Text Books:**

1. S P Gupta, Statistical methods, Sultan chand& Sons 2000, New Delhi
2. D C Samcheri and V K Kapoor, Business statistics, Sultan Chand and sons, New Delhi
3. G C Beri – Business Statistics, 3rd ed, TATA McGrawHill.
4. Chandrasekaran &Umaparvathi-Statistics for Managers, 1st edition, PHI Learning
5. Ken Black – Business Statistics, 5th ed., Wiley India

**Reference Books**

1. J.K.Sharma, Business Statistics- Pearson Education
2. Richard I Levin and David S. Rubit, Statistics for management, 7<sup>th</sup> Edition, Pearson education, New Delhi, 2002
3. Business statistics and operations research, Dr D Joseph Anbarasu, Lintech press Trichy

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	M	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	M	S	S	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

Semester: I,

Paper type: Core Elective paper

Paper code.....

Name of the Paper: **A. BUSINESS ENVIRONMENT**

Credit: 3

Total Hours per Week: 3 Hrs, Lecture Hours: 3hrs. Tutorial Hours: Nil. Practical Hours: Nil

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**Course Objectives**

1. To understand the concepts of Business Environment.
2. To identify the Social Responsibility of Business to different stakeholders
3. To understand How Economic Environment in Industrial Development Policies - Industrial policy, Fiscal policy, Monetary policy, Economic Reforms in India
4. To understand the Socio-Cultural Environment.
5. To familiarize with the Technological Environment and Modernisation of Technology.

**Course Out Comes (five outcomes for each unit should be mentioned)**

1. After studied Unit-1, the students will able to learn Theoretical Framework of Business Environment.
2. After studied Unit-2, The students will able to make the student knowledge about business Economic Environment of Business.
3. After studied Unit-3, The students will able to Familiarize Current Political and Legal Environment.
4. After studied Unit-4, The students will able to understand the Socio-Cultural Environment and Ethics.
5. After studied Unit-5, The students will able to learn the Latest Technology Environment for Business.

**Matching Table (Put Yes / No in the appropriate box)**

UNIT	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1.	Yes	Yes	Yes	Yes	No	No
2.	Yes	Yes	Yes	Yes	Yes	No
3.	Yes	Yes	Yes	Yes	No	No
4.	Yes	Yes	Yes	Yes	Yes	No
5.	Yes	Yes	Yes	Yes	Yes	Yes

**UNIT-1: - Theoretical Framework of Business Environment**

**Teaching Hours: 9 Hrs.**

Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring. PEST and SWOT analysis



**UNIT- 2: - Economic Environment of Business****Teaching Hours: 9 Hrs.**

Economic Environment: Significance and Elements of Economic Environment; Economic systems and business environment; Economic Planning in India; Industrial Development Policies - Industrial policy, Fiscal policy, Monetary policy. Economic Reforms in India - Liberalisation and impact of Globalisation. Impact of Rupee Devaluation and Demonetization

**UNIT-3: - Political and Legal Environment****Teaching Hours: 9 Hrs.**

Political and Legal Environment: Elements of political environment; Government and Business; Changing Dimensions of Legal Environment in India – Classification of Laws Influencing Business, Competition Act, Consumerism in India - Consumer Protection Act. - Objectives of GST. Significance of Corporate Governance – Need of Environmental Protection.

**UNIT- 4: - Socio-Cultural Environment****Teaching Hours: 9 Hrs.**

Business and Society – Objective of Business. Components of Socio-cultural environment; Social institutions and systems; Elements of Culture - Social Values and Attitudes; Social Responsibility of Business – Guidelines. Ethical Principles in Business. Code of Ethics.

**UNIT-5: - Technological Environment****Teaching Hours: 9 Hrs.**

Technological Environment: Factors governing Technological Environment-Impact. Innovation - Technology Transfer – Modernisation -Factors to be Considered for Appropriate Technology. Incentives and Concessions for Technological Research - Productivity in Indian Industry - Intellectual Property Rights.

**Text Books**

1. Francis Cherunila: Business Environment Himalaya Publishing House, Bombay.
2. C.B.Gupta: Business Environment, Sultan Chand and Sons, New Delhi
3. V. Neelamegam, Business Environment, Latest Edition, Vrinda Publications, Delhi.
4. V.K. Puri & S.K. Misra, Economic Environment of Business, Latest Edition, Himalaya Publishing House, New Delhi.
5. Amit Kumar, Business Environment, Sahitya Bhawan Publications, Agra

**Reference Books**

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
2. Aswathappa, Legal Environment of Business, Himalaya Publication, New Delhi.
3. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
4. Paul Justin, Business Environment, Latest Edition, McGraw Hill Education, New Delhi.
5. A.C. Fernando, Business Environment, Latest Edition, Pearson Publication, New Delhi.

**Course Material:**

website links, e-Books and e-journals Mapping with Programme Outcomes

**Mapping with Programme Outcome**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	M	M	S	S	M
CO2	S	M	S	S	M	S	S	M	S	M
CO3	M	S	M	S	S	S	M	M	M	S
CO4	S	M	S	M	S	S	M	S	S	M
CO5	S	S	S	S	M	M	M	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

Semester: I,

Paper type: Core Elective paper

Paper code.....

Name of the Paper:**B. COMPUTER APPLICATION IN BUSINESS** Credit: 3

Total Hours per Week: 3 Hrs, Lecture Hours: 3hrs. Tutorial Hours: Nil. Practical Hours: Nil

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**Course Objectives**

1. To make the students to understand the basic concepts of Computers and Computer hardware.
2. To expand the understanding of information Technology
3. To facilitate the students to have insights on words processing
4. To know how to present the business documents using Excel Sheet
5. To let to know students to Power Point presentation using various Transitions.

**Course Outcomes:**

1. After studied Unit-1, the student will be able to understand the various components of a computer system: Storage Devices, Input Devices & Output devices
2. After studied Unit-2, the student will be able to develop an idea about World Wide Web and Internet browsing
3. After studied Unit-3, the student will be able to know about the Preparation and presentation of business documents using Word Document
4. After studied Unit-4, the student will be able to will gain knowledge of about Preparation and presentation of the business documents using Excel Sheet,
5. After studied Unit-5, the student will be able to acquire the knowledge about how to Prepare PPT- Power Point presentation using various Transitions, Animations and other layouts.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT-1: - Computer Hardware**

**Teaching Hours: 9Hrs**

CPU, Input devices, Output Devices, Communication devices, storage devices Types of computer system.

**UNIT-2: - Information Technology**

**Teaching Hours: 9Hrs**

Basic idea of LAN (Local Area Network), and WAN (Wide Area Network) E-mail: Internet Technologies, Access Devices, Concept of World Wide Web and Internet browsing.

**UNIT-3: - Word Processing****Teaching Hours: 9Hrs**

Introducing and working with MS Word in MS-Office - Word Basic Commands, formatting - Text and documents, Sorting and Tables, Working with graphics, introduction to Mail merge.

**UNIT-4: - Spread Sheet****Teaching Hours: 9Hrs**

Working with EXCEL - Formatting functions, chart features, working with graphics in EXCEL using worksheets as database in accounting, Marketing, finance and personnel areas.

**UNIT-5: - Presentation with Power Point****Teaching Hours: 9Hrs**

Power Point, basics creating Presentation of easy way: working with graphics in Power Point show time, sound effect and animation effects.

**Text Books**

1. Mansfield, Ron: The Compact Guide to Microsoft Office BPB Publication, New Delhi.
2. O.Brian...A: Management information System, Tala Mc Graw Hill, Delhi.
3. Ullman, J.O: Principles of Data base System, Galgoia publication, New Delhi
4. Nasib Singh Gill – Handbook of Computer Fundamentals, Khanna Publishing House, Delhi
5. Shrivastava-Fundamental of Computer& Information Systems (Wiley Dreamtech)

**Reference Books:**

1. Date, C.J: An Introduction to Data base systems, Addison Wesley, Massachusetts.
2. Dienes, Sheih.S: Microsoft Office, Professional for Windows 95: Instant Reference: BPB Publication, New Delhi
3. Leon A and Leon M - Introduction to Computers ( Vikas, 1st Edition).
4. ITL ESL – Introduction to Information Technology (Pearson, 2nd Edition).
5. Introduction to Computers, Norton P. (TATA McGraw Hill)

**Course Material:**

website links, e-Books and e-journals Mapping with Programme Outcomes

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	M	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	M	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

**Semester: I,**

**Paper type: Core Elective paper**

**Paper code.....**

**Name of the Paper: C. MANAGERIAL ECONOMICS**

**Credit: 3**

**Total Hours per Week: 3 Hrs, Lecture Hours: 3hrs. Tutorial Hours: Nil. Practical Hours: Nil**

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**Course Objectives**

1. To make the students to understand the theories of managerial economics and factors.
2. To expand the awareness of Demand analysis and Forecasting
3. To facilitate the students to understand the law of variable proportions, product function and cost function
4. To bring subject knowledge on Economics of size and capacity Utilization and market structure pricing.
5. To let students to be acquainted with the subject of Business cycle and Policies.

**Course Outcomes:**

1. After studied Unit-1, the student will be able understand the theories of managerial economics and factors.
2. After studied Unit-2, the student will be able to develop an idea about Demand analysis and Forecasting.
3. After studied Unit-3, the student will be able to provide an idea regarding law of variable proportions, product function and cost function.
4. After studied Unit-4, the student will be able to make them aware about the Economics of size and capacity Utilization and market structure pricing.
5. After studied Unit-5, the student will be able to acquire the knowledge about be Business cycle and Policies

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT-1: - Introduction of Managerial Economics**

**Teaching Hours: 9Hrs**

Definition and scope of the subject-fundamental concepts and Methods-firm's objectives and the role of managerial economist.

**UNIT- 2: - Demand Analysis and Forecasting****Teaching Hours: 9Hrs**

Demand analysis and forecasting for consumer goods and capital goods-use of business indicators- type of elasticity.

**UNIT-3: - Cost Concepts and Production Functions****Teaching Hours:****9Hrs**

Concept and resources allocation- Cost Analysis- Short run and long run Cost functions production functions- cost price- Output relations.

**UNIT-4: - Economics Size & Market Structure****Teaching Hours:****9Hrs**

Economics of size and capacity Utilization - Input-Output analysis- Market Structure Pricing and output general equilibrium.

**UNIT-5: - Pricing and Theory of Profit****Teaching Hours: 9Hrs**

Pricing Objectives- pricing methods and approaches-price discrimination, Product line pricing-profit planning and Cost control- Business cycle and Policies.

**Text Books:**

1. Peterson, managerial economics, 4th edition - Pearson education - New Delhi.
2. Sampat Mokherjee, Business and Managerial Economics, New Central Book Agency, Calcutta.
3. R.L. Varshney & K.L. Maheshwari, Managerial Economics-Sultan Chand & Sons, New Delhi.
4. Gupta G.S (2010), Managerial Economics, Tata McGraw-Hill, New Delhi 5. Mehta, P.L (2014), Managerial Economics, Sultan Chand, New Delhi
5. Moyer & Harris (2005), Managerial Economics, Cengage Learning, New Delhi,

**Reference Books:**

1. Spencer M.H. Managerial Economics Text, Problems and short cases, Richard D. Inwin INC.
2. Sankaran.S, Managerial Economics Margham Publications, Chennai.
3. Dwivedi D.N , Managerial Economics, Vikas-New Delhi
4. Mankar & Denkar, Business Economics, Himalaya publishing House, Bombay
5. Joel Dean, Managerial Economics, Prentice Hall of India - New Delhi.

**Course Material:**

website links, e-Books and e-journals Mapping with Programme Outcomes

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	M	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

Semester: I,

Paper type: Open Elective paper

Paper code.....

Name of the Paper: **A.PRINCIPLES OF MARKETING**

Credit: 3Total

Hours per Week: 3 Hrs, Lecture Hours: 3hrs. Tutorial Hours: Nil. Practical Hours: Nil

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### Course Objectives

1. To enhance the understanding of the evolution of Marketing
2. To extend the knowledge on Bases of Market Segmentation and factors influencing Consumer Behaviour
3. To facilitate the students to understand the various Elements of Marketing Mix and Product Life Cycle.
4. To bring subject knowledge on kinds of Pricing and types of Channels of Distribution.
5. To let students to know on the subject of Recent trends in Marketing.

### Course Out Comes (five outcomes for each unit should be mentioned)

1. After studied Unit-1, the student will be able to understand the evolution of Marketing across ages through varying views on Marketing concept
2. After studied Unit-2, the student will be able to know the Bases of Market Segmentation and factors determining consumer behaviour
3. After studied Unit-3, the student will be able to know the Significance of Elements of Marketing Mix and Factors affecting price decision
4. After studied Unit-4, the student will be able to know about kinds of Pricing and types of Channels of Distribution
5. After studied Unit-5, the student will be able to know the recent trends in Marketing.

### Matching Table (Put Yes / No in the appropriate box)

UNIT	i. Remembering	ii. Understanding	iii. Applying	iv. Analysing	v. Evaluating	vi. Creating
1.	Yes	Yes	Yes	Yes	No	No
2.	Yes	Yes	Yes	Yes	Yes	No
3.	Yes	Yes	Yes	Yes	No	No
4.	Yes	Yes	Yes	Yes	Yes	No
5.	Yes	Yes	Yes	Yes	Yes	Yes

### UNIT- 1: - Introduction

Teaching Hours: 9 Hrs.

Meaning of market – classification of markets- meaning and definition of marketing features of marketing – importance of marketing – difference between marketing and selling – Evolution of marketing concepts - functions of marketing.



**UNIT- 2: -Market Segmentation & Consumer Behaviour** **Teaching Hours: 9 Hrs.**

Meaning and definition of market segmentation – different patterns of market segmentation – Definition of consumer behaviour - factors determining consumer behaviour.

**UNIT- 3: - Marketing Mix** **Teaching Hours: 9 Hrs.**

Four Ps of marketing mix - definition of product - classification of products - stages in new product development - product life cycle.

**UNIT- 4: - Pricing Policy & Channel of Distribution** **Teaching Hours: 9 Hrs.**

Factors affecting price decision – Types of pricing strategies - definition of channel of distribution – types of Channels of distribution - factors determining Channel of distribution.

**UNIT- 5: - Recent Trends in Marketing** **Teaching Hours: 9 Hrs.**

Social marketing – Demarketing – Remarketing – Over marketing – Meta marketing – E-Marketing – online retailing – shopping malls.

**Text Books**

1. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi
2. Varshney, Marketing Management, Sultan Chand & Sons, New Delhi.
3. Rajan Saxena, Marketing management, Tata Mc Graw Hill
4. M. Govindarajan, Marketing management, PHI learning India PVT Ltd.,

**Reference Books**

1. Jaisankar, Marketing, Margham Publications, Chennai
2. L. Natarajan, Marketing, Margham Publications, Chennai
3. Dr. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Private Ltd., Chennai
4. Kurtz / Boone, Principles of Marketing, Cengage learning – Chennai
5. Adrich Palmer: Introduction to Marketing (Oxford)

**Course Material:**

website links, e-Books and e-journals Mapping with Programme Outcomes

**Mapping with Programme Outcomes**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	M	M	S	S	M
CO2	S	M	S	S	M	S	S	M	S	M
CO3	M	S	M	S	S	S	M	M	M	S
CO4	S	M	S	M	S	S	M	S	S	M
CO5	S	S	S	S	M	M	M	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

Semester: I,

Paper type: Open Elective paper

Paper code.....

Name of the Paper: **B. ELEMENTS OF INSURANCE**

Credit: 3

Total Hours per Week: 3 Hrs, Lecture Hours: 3hrs. Tutorial Hours: Nil. Practical Hours: Nil

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### Course Objectives

1. To impart understanding about the functions, nature and principles of insurance
2. To bring understanding on the basics of Life Insurance
3. To facilitate knowledge on the principles and kinds of Marine Insurance
4. To provide knowledge to the students about computation of claims in respect of Fire Insurance
5. To know about Miscellaneous Insurance and Key players in Indian Insurance Industry

### Course Outcomes

1. After Studied Unit-1, Students will be able to gain knowledge on functions, nature and principles of insurance
2. After Studied Unit-2, Students will be able understand the existence of Life Insurance and learn its benefits
3. After studied unit-3, Students will be able to gear up the principles and kinds of Marine Insurance
4. After Studied Unit-4, Students will be able to know the usefulness of Fire Insurance to the stakeholders.
5. After Studied Unit-5, the student will be able to know the Miscellaneous Insurance policies and Key players in Indian Insurance Industry

### Matching Table

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

#### Unit - I: - Introduction

Teaching Hours: 9Hrs

Insurance -Meaning, functions, nature and principles of insurance, importance of insurance to Individuals and business - Elements of the insurance contract - Types of insurance contract – Insurance as a tool to manage risk.

#### Unit - 2: -Life Insurance

Teaching Hours: 9Hrs

Life Insurance - Features of a life insurance contract - Advantages of Life Assurance - Types of Life Insurance Plans – Claims in Life Insurance - Health Insurance Policies – benefits

**Unit - 3: - General Insurance - Marine Insurance****Teaching Hours: 9 Hrs**

Marine Insurance - Types of Marine Losses - Contract of marine insurance – Elements of marine insurance – classes of policies – policy conditions – clause in a marine insurance policy.

**Unit -4: - General Insurance - Fire Insurance****Teaching Hours: 9Hrs**

Fire Insurance - features of a fire insurance – kinds of policies – policy conditions – payment of claims – reinsurance.

**Unit - 5: - General Insurance – Miscellaneous Insurance****Teaching Hours: 9Hrs**

Miscellaneous Insurance – Motor insurance – Burglary – Personal accident insurance.

Key players in Indian Insurance Industry

**Text Books:**

1. M. N. Mishra, Insurance Principles And Practice, S. Chand & Co, New Delhi, 2000
2. M.N.Mishra, Modern concepts of Insurance, S.Chand&Co
3. P.S .Palandi, Insurance in India, Response Books – Sagar Publications
4. Taxmann, Insurance Laws Manual, Taxman Publications Pvt ltd, Chennai
5. Anuj GuptaNeeti GuptaAbha Chopra Risk Management and Insurance, Kalyani Publishers

**Reference Books**

1. Gupta. P.K, Insurance and Risk Management, Himalaya Publishing House.
2. Dinsdale, W.A., Elements of Insurance, Pitaman.
3. Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.
4. Vaughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons
5. Hansell, D.S., Elements of Insurance, Macdonald& Evans Ltd.

**Course Material:**

website links, e-Books and e-journals Mapping with Programme Outcomes

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	M	S	S	S
CO2	S	M	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	M	S	S	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

Semester: I,

Paper type: Open Elective paper

Paper code.....

Name of the Paper: C. CORPORATE SOCIAL RESPONSIBILITY

Credit: 3

Total Hours per Week: 3 Hrs, Lecture Hours: 3hrs. Tutorial Hours: Nil. Practical Hours: Nil

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### Course Objectives

1. To enhance the understanding of the corporate Social responsibility of Business
2. To extend the knowledge of factors influencing CSR policy
3. To facilitate the students to have the understanding about benefits of CSR to the company
4. To students to know about institutional investors in corporate governance
5. To let students to know about corporate governance board and its power.

### Course Out Comes (five outcomes for each units should be mentioned)

1. After studied Unit-1, the student will be able to acquire the knowledge Corporate Social responsibility of Business
2. After studied Unit-2, the student will be able to know the Identify the factors influencing CSR policy and Global Organisation CSR
3. After studied Unit-3, the student will be able to have to understanding of benefits of CSR to the company
4. After studied Unit-4, the student will be able to know the institutional investors in corporate governance
5. After studied Unit-5, the student will be able to know about corporate governance board and its power.

### Matching Table (Put Yes / No in the appropriate box)

UNIT	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1.	Yes	Yes	Yes	Yes	No	No
2.	Yes	Yes	Yes	Yes	Yes	No
3.	Yes	Yes	Yes	Yes	No	No
4.	Yes	Yes	Yes	Yes	Yes	No
5.	Yes	Yes	Yes	Yes	Yes	Yes

#### UNIT-1: - Corporate Social Responsibility

Teaching Hours: 9 Hrs.

Corporate social responsibility – Meaning – Definition – scope of CSR– a rational argument of CSR – Economic argument for CSR – strategies of CSR – challenges and implementation of CSR in Indian – relation between CSR and corporate governance – major code of CSR initiative in India – barriers to social responsibility – social responsibility of business.

#### UNIT-2: - Designing A CSR Policy

Teaching Hours: 9 Hrs.

Designing a CSR policy – factors influencing CSR policy – managing CSR in an organization role of the human resource professional in CSR– global reorganization of CSR –

ISO 14000 – SA8000 – AA1000 – codes – formulated by an Global compact – UNDP – global reporting Initiative.

**UNIT – 3: - CSR Reporting Trend**

**Teaching Hours: 9 Hrs.**

CSR reporting trend in developing countries – timing and mode of release of CSR reports – CSR policy of a multi-product, multi-location Indian MNC's – constitutions of corporate social responsibility – dimensions of CSR – benefits of CSR to the company.

**UNIT – 4: - Corporate Governance**

**Teaching Hours: 9 Hrs.**

Corporate governance – concept, structure, process, origin – scope and present scenario – role of institutional investors in corporate governance – structure and development of board – role of capital marketing governance, governance rating future of governance – innovation practices – case studies with lesson learned.

**UNIT – 5: - Corporate Governance Board**

**Teaching Hours: 9 Hrs.**

Corporate governance board and its power – responsibility – disqualification, board committee and their functions – remuneration committee – nomination committee, compliance committee – share holder grievance committee – investor relation committee – investment committee – risk management committee – and audit committee – regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the company act 2013 – corporate governance in PSU; and banks.

**Text Books**

1. Tandon Bb Vashishi, Ak,Kesho Prasad Arya PP, Corporate Governance Deep and Deep Publication ,New Delhi. 1st Edition.
2. S.A.Sherlekar Ethics in Management, Himalaya Publishing House – 2009.
3. Fernando, A.C, Business Ethics and corporate governance. Pearson Education
4. Gosh, B. N, Business Ethics and Corporate Governance. Tata McGraw Hill.
5. Keith Davis, Business and Society Mc Graw Hill

**Reference Books**

1. Corporate Social Responsibility In India – Sanjay K.Agarwal Sage Publication Ltd – UK 2008.
2. William B.Werther and David Chandler, Strategic Corporate Social Responsibility, Sage Publication In 2001.
3. Mallin Christine A, Corporate Governance (Indian Edition) Oxford University Press, New Delhi.
4. Blowfield, Michal and Alan Murray, Corporate Responsibility Oxford University Press, New Delhi.
5. .Velasquez, M. G. (2011). Business Ethics: Concepts and Cases.. PHI Learning

**Course Material:**

website links, e-Books and e-journals Mapping with Programme Outcomes

**Mapping with Programme Outcomes**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	M	M	S	S	M
CO2	S	M	S	S	M	S	S	M	S	M
CO3	M	S	M	S	S	S	M	M	M	S
CO4	S	M	S	M	S	S	M	S	S	M
CO5	S	S	S	S	M	M	M	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

**Semester: II,**

**Paper type: Core Paper**

**Paper code.....**

**Name of the Paper: CORPORATE LAWS**

**Credit: 4**

**Total Hours per Week: 6 Hrs, Lecture Hours: 6hrs. Tutorial Hours: Nil. Practical Hours: Nil**

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**Course Objectives**

1. This course is aimed at teaching students various Acts that impact Indian Corporations like Corporate Governance that is essential in today's Business World.
2. This course also deals with provisions of Competition Act, 2000 related to Companies.
3. To educate students with regard to SEBI the listing procedures.
4. To Impart Knowledge about provisions of FEMA Act help Companies that deal in International Trade.
5. Provisions related to Companies in the Insolvency and Bankruptcy Code, 2016 will help the students to understand the process of Insolvency Resolution and Liquidation.

**Course Outcomes**

1. Define Corporate Personality, Corporate Governance, E-Governance and describe the Corporate Governance Code in Companies Act.
2. Discuss the prohibitions of certain Agreements, Abuse of Dominant Position and Regulation of Combinations under The Competition Act.
3. Enumerate the Powers and Functions of SEBI.
4. Describe the provisions related to listing of Securities, Public Offerings and discuss the prohibition of Insider Trading in various regulations of SEBI
5. Discuss the provisions related to Regulation and Management of Foreign Exchange, Related Offences, Penalties and Appeals Procedure under FEMA, 1999.
6. Elucidate the Corporate Insolvency Resolution Process and Liquidation Process under Insolvency and Bankruptcy Code, 2016.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNITT – 1: - Introduction**

**Teaching Hours: 18Hrs**

Corporate Laws – Corporate Personality – Corporate Governance – Concept – Corporate Governance Practices and Codes: Provisions under The Companies Act. – E-Governance

**UNITT – 2: - Competition ACT****Teaching Hours:****18Hrs**

Competition Act, 2000 – Introduction – Objectives – Important Definitions – Prohibition of Anti-Competitive Agreements – Prohibition of Abuse of Dominant position – Regulation of Combinations – Competition Commission of India – Composition – Duties, Powers and Functions – Penalties – Appellate Tribunal – Procedures & Powers – Powers of the Central Government.

**UNITT – 3: - SEBI Act 1992****Teaching Hours: 18Hrs**

The Securities and Exchange Board of India Act, 1992 – Introduction – Objectives – Important Definitions – Definitions under Securities Contracts (Regulations) Act, 1956 - Powers and Functions of SEBI – Registration – Penalties – Adjudication – Appellate Tribunal – Appeals – Procedure and Powers of The Securities Appellate Tribunal – Power to make Rules and Regulations – SEBI Issue of Capital and Disclosure Requirements Regulations, 2018 – General conditions for Public Issues and Rights Issues – Conditions for Initial Public Offer – Conditions for Further Public Offer – Pricing - Promoters Contribution – Listing of Securities – Conditions for Listing – Types of Listing – Procedure for Listing Requirements – Benefits of Listing – Defects of listing - The SEBI (Prohibition of Insider Trading) Regulations, 2015

**UNITT – 4: - Foreign Exchange Management Act 1999****Teaching Hours: 18Hrs**

The Foreign Exchange Management Act, 1999 – Introduction – Objective – Differences and Similarities between FERA and FEMA - Important Definitions under the Act – Provisions related to Regulation and Management of Foreign Exchange – Authorised Person – Offences – Contraventions & Penalties – Adjudication & Appeals – Appellate Tribunal – Directorate of Enforcement

**UNIT – 5: - Insolvency and Bankruptcy code****Teaching Hours: 18Hrs**

Insolvency and Bankruptcy Code, 2016 – Introduction – Objectives – Applicability of the Code – Important Definitions – Relationship between Bankruptcy, Insolvency and Liquidation - Corporate Insolvency Resolution Process – Liquidation Process – Fast Track Insolvency Process for Corporate Persons – Voluntary Liquidation – Adjudicating Authority – Offences and Penalties – Insolvency and Bankruptcy Board of India – Insolvency Professional Agencies – Insolvency Professionals – Information Utilities – Powers of Central Government

**Text Books:**

1. J. Jayasankar, Corporate Laws, Margham Publications, Chennai
2. Bharat Bhushan, N.D. Kapoor, Dr. Rajni Abbi & Rajiv Kapoor, N.D. Kapoor's Elements of Mercantile Law, Sultan Chand & Sons Pvt. Ltd., New Delhi



3. Gogna P.P.S., Business and Industrial Laws, S. Chand, New Delhi, 2010.
4. Saravanavel, P. and S. Sumathi, Legal aspects of Business, Himalaya Publishing House, Mumbai, 2012.
5. Kuchhal, M. C., Mercantile Law, Vikas, January 2018
6. Pandit and Pandit, Business Law, Himalaya, 2010

**Reference Books:**

1. K. Aswathappa & G. Sudarsana Reddy, Business Regulations, Himalaya Publishing House, Mumbai
2. Dr. MR Sreenivasan, Business Law (Commercial Law), Margham Publications, Chennai
3. Gulshan, S.S. A Hand book of Corporate Laws, S. Chand & Co, New Delhi

**E-Resources:**

1. The Institute of Chartered Accountants of India's Study Material for Competition Act, 2002: <https://resource.cdn.icai.org/47565bosfinal-p6d-cp2.pdf>
2. The Institute of Chartered Accountants of India's Study Material for The Foreign Exchange Management Act, 1999: <https://resource.cdn.icai.org/47681bosfinal-p6d-cp6.pdf>
3. The Institute of Chartered Accountants of India's Study Material for The Insolvency and Bankruptcy Code, 2016: <https://resource.cdn.icai.org/47588bosfinal-p6d-cp4.pdf>
4. The Institute of Cost Accountants of India's Study Notes for Corporate Laws: <https://icmai.in/upload/Students/Syllabus2016/Final/Paper-13-Revised-Aug.pdf>
5. The Competition Act, 2002 Bare Act at India Code - Digital Repository: [https://indiacode.nic.in/handle/123456789/2010?view\\_type=browse](https://indiacode.nic.in/handle/123456789/2010?view_type=browse)
6. The Securities and Exchange Board of India Act, 1992 Bare Act at India Code - Digital Repository: [https://indiacode.nic.in/handle/123456789/1890?view\\_type=search&sam\\_handle=123456789/1362](https://indiacode.nic.in/handle/123456789/1890?view_type=search&sam_handle=123456789/1362)
7. The Securities and Exchange Board of India Act, 1992 Bare Act at SEBI's Website: <https://www.sebi.gov.in/legal/acts/jan-1992/securities-and-exchange-board-of-india-act-1992-as-amended-by-the-finance-no-2-act-2019-3.html>
8. Securities Contracts (Regulation) Act, 1956 at SEBI's Website: <https://www.sebi.gov.in/acts/contractact.pdf>
9. The Foreign Exchange Management Act, 1999 Bare Act at India Code - Digital Repository: [https://indiacode.nic.in/handle/123456789/1988?view\\_type=search&sam\\_handle=123456789/1362](https://indiacode.nic.in/handle/123456789/1988?view_type=search&sam_handle=123456789/1362)

10. The Insolvency and Bankruptcy Code, 2016 at India Code - Digital Repository:

[https://indiacode.nic.in/handle/123456789/2154?view\\_type=browse&sam\\_handle=123456789/1362](https://indiacode.nic.in/handle/123456789/2154?view_type=browse&sam_handle=123456789/1362)

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	M	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	M	S	S	S	S
CO5	S	S	S	S	S	S	S	S	M	S

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low (may be avoided)

**Semester: II,**

**Paper type: Core Paper**

**Paper code.....**

**Name of the Paper: HUMAN RESOURCE MANAGEMENT**

**Credit: 4**

**Total Hours per Week: 6 Hrs, Lecture Hours: 6hrs. Tutorial Hours: Nil. Practical Hours: Nil**

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**Course Objectives**

1. To make students to understand the basic concepts of Human Resource Management.
2. To expand the understanding of the Recruitment and Selection Procedure
3. To facilitate the students to be thoughtful about the Grievances procedure
4. To express to students the methods of Performance Appraisal
5. To let to know students about the Techniques of Training.

**Course Outcomes:**

1. After studied Unit-1, the student will be able to understand the concepts of Human Resource Management
2. After studied Unit-2, the student will be able to understand Recruitment and Selection Procedure
3. After studied Unit-3, the student will be able to know the various ways of solving the employee grievances procedure.
4. After studied Unit-4, the student will be able to know the evaluation the methods of Performance Appraisal
5. After studied Unit-5, the student will be able to evaluate the Different Techniques of Training.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT- 1: - Introduction**

**Teaching Hours: 18Hrs**

HRM- Nature and Scope – Functions of HRM – Functions of HR Manager - development of the human potential - Link between organization planning and HR planning.

**UNIT- 2: - Recruitment and Selection Teaching Hours: 18Hrs**

Acquisitions and Maintenance of Personnel - Recruitment and Selection - Purposes and methods of Recruitment and Selection - Maintenance of Personnel - Motivation for increased productivity - QWL.

**UNIT- 3: -Reward, Incentives and Grievances Teaching Hours: 18Hrs**

Rewards and incentives - financial and non-financial incentives - Grievance procedure - conflict - process - stress vs. challenge - sources - resolution.

**UNIT- 4: -Performance Appraisal Teaching Hours: 18Hrs**

Performance appraisal - Ranking, rating scales, critical incident method - MBO as a method of appraisal - Removing subjectivity from evaluation - Criteria for promotions and job enrichment.

**UNIT- 5: - Human Development and Organization Change Teaching Hours: 18Hrs**

Human development - training - need and importance - methods of training - designing training program - Evaluation of training program - Executive development. - Organization change - change agents - resistance to change - managing the resistance.

**Text Books**

1. Aswathappa, Human Resource and Personnel Management, TataMcGraw Hill, NewDelhi, 2002.
2. A.M. Sheikh, Human Resource Development and Management, S. Chand & Co, New Delh
3. Subba Rao, P., Essentials of HRM and Industrial Relation, Himalaya Publishing House Pvt. Ltd.; 5/e edition (2013)
4. Biswajeet Pattanayak, Human Resource Management, PHI Learning, 2018.
5. Dressler- Human Resource management, 8th Ed. Pearson Education, 2002

**Reference Books:**

1. De Cenzo and Robbins, Personnel/Human Resource Management, Prentice Hallof India, 1998.
2. S.K.Chakraborty, Values and Ethics for Organization, Oxford University Press 1999.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	M	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	M	S	S	S	M	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low (may be avoided)

**Semester: II,**

**Paper type: Core Paper**

**Paper code.....**

**Name of the Paper: ADVANCED CORPORATE ACCOUNTING**

**Credit: 4**

**Total Hours per Week: 6 Hrs, Lecture Hours: 6hrs. Tutorial Hours: Nil. Practical Hours: Nil**

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**Course Objectives**

1. To enhance the understanding of the accounts of banking companies and final accounts.
2. To have the knowledge about IRDA Regulations Regarding the Preparation of Financial
3. Statements.
4. To facilitate the students to have the deep understanding of holding company account, Consolidation of Balance sheets and Profit and Loss Accounts.
5. To know about Inflation Accounting.
6. To let students to know about Human Resource Accounting.

**Course Out Comes (five outcomes for each units should be mentioned)**

1. After studied unit-1, the student will be able to make them aware about the Accounts of Banking Companies
2. After studied unit-2, the student will gain knowledge on preparation of accounts of insurance companies.
3. After studied unit-3, the student will be able to know develop knowledge of holding company concept & preparation of consolidated balance sheet.
4. After studied unit-4, the student will be able to know about Inflation accounting and CPP method.
5. After studied unit-5, the student will be able to know about Human Resource Accounting in India.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analysing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	No	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT – 1: - Introduction**

**Teaching Hours: 18Hrs**

Accounts of Banking Companies – Legal Provisions – Capital Adequacy Norms – Rebate on Bills Discounted – Asset Classification and Provisioning – Preparation of Final Accounts.

**UNITT – 2: - Insurance Company Account      Teaching Hours: 18Hrs**

Insurance Company Accounts – Nature of Insurance Business – Distinction between Life and Non-Life Insurance – Accounts of Life Insurance Business – Accounts of General Insurance Business – IRDA Regulations Regarding Preparation of Financial Statements.

**UNITT – 3: - Accounts of Holding Companies      Teaching Hours: 18Hrs**

Holding Company Accounts – Consolidated Financial Statements – Consolidation of balance Sheets and Profit and Loss Accounts.

**UNITT – 4: -Inflation Accounting      Teaching Hours: 18Hrs**

Inflation Accounting – Need – Objections – Adjustments for General Price Changes – Current Purchasing Power Accounting (CPP) – CPP method of preparing financial statements.

**UNIT – 5: - Recent Developments in Accounting      Teaching Hours: 18Hrs**

Human Resource Accounting – Need and Development – Importance of Human Resource Accounting – Objections against Human Resource Accounting – Human Resource Accounting in India. Corporate Social Reporting – Concept and Objectives.

**Text book:**

1. M.Y. Khan, Indian Financial System, Tata McGraw Hill, 2001
2. H.R. Machiraju, Indian Financial System, Vikas Publishing House, 1999.
3. B.S. Bhatia & G.S. Bhatre, Management of Capital Markets, Financial Services and Institutions, Deep and Deep Publishers, 2000.

**Reference Book:**

1. Dr. V. Balu, Merchant Banking & Finance Services, Sri Venkateswara Publication, Chennai.
2. Dr. N. Permavathy, Financial Services and Stock Exchange, Sri Vishnu Publications, Chennai.
3. Dr. S. Gurusamy, Financial Services and Systems, Vijay Nicholes Imprint Pvt. Ltd., 2001 Chennai.

**Course Material: website links, e-Books and e-journals****Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	S	M	S	S
CO2	S	S	M	S	M	S	S	M	M	S
CO3	M	S	S	M	S	S	S	S	M	S
CO4	S	S	M	S	M	S	S	S	S	M
CO5	S	M	S	S	S	M	M	S	S	M

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low (may be avoided)

**Semester: II, Paper type: Core Elective Paper Paper code.....**

**Name of the Paper: A. EXPORT AND IMPORT MANAGEMENT Credit: 3**

**Total Hours per Week: 5 Hrs, Lecture Hours: 5hrs. Tutorial Hours: Nil. Practical Hours: Nil**

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### **Course Objectives**

1. To enhance the understanding of the International Trade and Foreign Trade Policy.
2. To extend the knowledge of Balance of Payments and FEMA.
3. To facilitate the students to have the deep understanding of Export Procedure and Export Documents.
4. To bring about the awareness regarding the Guidelines of Import Procedure.
5. To let students to know about Export Pricing, Financing and EXIM Bank.

### **Course Outcome**

1. After studying Unit-1 students will be able to understand International Trade, Differences between International Trade, Domestic Trade and Advantages against International Trade.
2. After studying Unit-1 students will be able to differentiate Free Trade, Protection, Advantages of Free Trade and Protection, Tariffs - Non -Tariff barriers, Quota and Foreign Trade Policy
3. After studying Unit-2 student will be able to know the Balance of Payments and FEMA.
4. After studying Unit-2 students will have an exposure to the dealings in foreign exchange, Capital Account Transactions and Exports of Goods and Services.
5. After studied Unit-3, the student will be able to understand the Export Procedure and Export Documents.
6. After studying Unit-3 students will know the aspects of Letter of Credit (LC), Bill of Exchange, Trade Receipts, Letter of hypothecation, EPCG, Clearing and Forwarding Agents, Logistic Management and Supply Chain.
7. After studying Unit- 4 students will be aware of the Duties at the time of import, Duty Calculation, Changes in import Procedure and Import under Export Promotion Schemes
8. After studying Unit-4 students will be able to understand Duty payment through EXIM, EOU'S and SEZ, Special Additional Duty of Customs (SAD), Imports Tax Credit (ITC), Custom Clearance, Refund on Exports and Duty-free Import.
9. After studied Unit-5, the student will be able to know Export Pricing, Pricing objectives - Factors affecting pricing decisions, Steps involved in pricing, Pricing methods, Dumping and Marketing methods.

10. After studying Unit-1 students will be able to understand Trade Fairs, Export Incentives, Financing for Export and Import- Pre-shipment & Post –Shipment finance, Letter of Credit, Discounting of Foreign bills, (ECGC) Financial Institutions for International Trade, EXIM Bank and Risk Management.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit- 1: - Introduction to International Trade.**

**Teaching Hours: 15 Hrs**

Features of International Trade - Differences between International Trade and Domestic Trade - Advantages against International Trade - Free Trade and Protection - Advantages of Free Trade and Protection - Tariffs- Non -Tariff barriers - Quota - Foreign Trade Policy – Incoterms.

**Unit- 2: - Balance of Payments and FEMA. Teaching Hours: 15 Hrs**

Definitions of Balance of Payments - uses of Balance of Payments- Differences between balance of trade and balance of payments - Objectives of the FEMA- Administration of the Act - Dealings in foreign exchange - Capital Account Transactions - Exports of Goods and Services.

**Unit- 3: - Export Procedure and Export Documents Teaching Hours: 15 Hrs**

Step-by-Step procedure for export - Documents required for Export - Bill of Lading - Airway Bill - Shipping Bill - Documents related to payment - Letter of Credit (LC) - Bill of Exchange - Trade Receipts - Letter of hypothecation - EPCG - Clearing and Forwarding Agents - Logistic Management - Supply Chain

**Unit-4: - Guidelines and Import Procedure Teaching Hours: 15 Hrs.**

Introduction - Procedure for Import - Duties at the time of import - Duty Calculation - Changes in import Procedure - Import under Export Promotion Schemes and Duty payment through EXIM - EOU'S and SEZ, Special Additional Duty of Customs (SAD) - Imports Tax Credit (ITC) -Custom Clearance -Refund on Exports - Duty free Import.



<b>Unit- 5: - Export Pricing and Financing Teaching Hours:15 Hrs.</b>
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Export Pricing, Pricing objectives - Factors affecting pricing decisions - Steps involved in pricing - Pricing methods - Dumping - Marketing methods- Trade Fairs - Export Incentives – Financing for Export and Import- Pre-shipment & Post –Shipment finance - Letter of Credit – Discounting of Foreign bills -(ECGC) Financial Institutions for International Trade – EXIM Bank- Risk Management.

**Text books:**

1. Natarajan. L Export Import Procedures, Margham Publications, Chennai.
2. Parul Gupta, Export Import Management, Mc Graw Hill Education (India) Pvt. Limited, 2018, Chennai.
3. Chaudhari Shiva CA, Practical Guide on How to Start Export-Import Business, Educreation Publishing, Delhi.
4. Sankaran. S, International Trade, Margham Publications, Chennai.
5. Kulwinder Singh, Foreign Trade of India, New Century Publications, 2014, New Delhi.

**Reference Books:**

1. Justin Paul & Rajiv Serkar, Export Import Management, Oxford University Press, 2013, Noida
2. Kenneth D, Building an Import / Export Business, John Wiley & Sons. Inc. 2007, New Jersey
3. Belay Seyoum, Export-Import Theory, Practices and Procedures, Routledge Publishers, 2009, New York.
4. Paliwal Manisha, Import Export Procedure, Nirali Prakashan, Educational Publishers, Pune.
5. [Sudhir Kochhar](#), Export Procedures and Documentation, Gullybaba Publishing House (P) Ltd, New Delhi

**Journals:**

1. Import, Export and Economic Growth. [www. researchgate.net](http://www.researchgate.net)
2. International Journal of Export Import Marketing. [www. econpapers.repec.org](http://www.econpapers.repec.org)
3. The relationship between Import and Export. [www. onlinejournal.in](http://www.onlinejournal.in)
4. International Journal of Export Marketing. [www.inderscience.com](http://www.inderscience.com)
5. Export summary Journal Entries. [www. Knowledgecentre. Zuora.com](http://www.Knowledgecentre.Zuora.com)

**E-Material:**

1. How to Start an Import/Export Business. [www.entrepreneur.com](http://www.entrepreneur.com)
2. EXIM Financing and Documentation, [www. Pondiuni.eu.in](http://www.Pondiuni.eu.in)
3. Importing & Exporting, [www.patsula.com](http://www.patsula.com)
4. India's export – Import Procedure and documentation, [www. research publish.com](http://www.researchpublish.com)
5. Importing & Exporting in India – Leading Edge Alliance. [www. leaglb.com](http://www.leaglb.com)

## Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	S	S	S	M	S
CO2	S	S	S	S	M	S	S	S	S	M
CO3	M	S	M	S	S	S	M	S	S	S
CO4	S	M	S	M	S	M	S	S	M	S
CO5	S	S	S	S	M	S	S	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

Semester: II,

Paper type: Core Elective Paper

Paper code.....

Name of the Paper: B. GLOBAL MARKETING

Credit: 3

Total Hours per Week: 5 Hrs, Lecture Hours: 5hrs. Tutorial Hours: Nil. Practical Hours: Nil

**Course Objectives**

1. To enhance the understanding of the Global Marketing Environment.
2. To extent the knowledge of global market entry strategies.
3. To facilitate the student’s global product policy and price.
4. To bring knowledge about the global marketing channels.
5. To understand the international marketing promotional strategies.

**Course Out Comes (five outcomes for each unit should be mentioned)**

1. After studied unit-1, the student will be able to understand the concepts of Global marketing and Marketing information system.
2. After studied unit-2, the student will be able get full information about global market entry strategies and direct investment.
3. After studied unit-3, the student will be able to understand the global product policy and pricing for international market.
4. After studied unit-4, the student will be able to learn important Global Marketing Channels and Physical Distribution.
5. After studied unit-5, the student will be able to know about international marketing promotional strategies and International Marketing Communication.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	No	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT – 1: - Global MarketingTeaching Hours: 15Hrs**

A Global Marketing-Scope-Importance-Global Vs. National Marketing – Global Marketing Environment-Social-Cultural-Political-Legal and Regulatory Environments-International Marketing Research Process, Market Surveys, Marketing Information System.

**UNITT – 2: - Global Market Entry StrategiesTeaching Hours:15Hrs**

Identifying Foreign Markets-Global Market Entry Strategies-Joint Ventures, Strategic Alliances, Direct Investment, Manufacturing and Franchising, E-Marketing.

**UNITT – 3: - Global Product Policy and Pricing****Teaching Hours: 15Hrs**

Global Customers-Segmentation-Targeting-Global Product Life Cycle-Innovative Products and Adaptation-Global Product Positioning. Branding-Country of Origin Effect and Global Brands. Pricing for International Markets-Objectives Transfer Pricing Strategy-Dumping-Incoterm 2020.

**UNITT – 4: - Global Marketing Channels****Teaching Hours: 15Hrs**

Global Marketing Channels and Physical Distribution-Channel Objectives and Constraints. Channel Structures-Home Country Middlemen-Foreign Country Middlemen. Factors Involved in Distribution Systems, Modes of Transportation, International Packaging-Objectives of Logistics and Supply Chain Management.

**UNIT – 5: - International Marketing Promotional Strategies****Teaching Hours: 15Hrs**

Promotional Strategies-International Marketing Communications-Generic Promotions in International Marketing. Nature of International Advertising-Diversified Advertising Strategy-Personal Selling, Trade Fairs and Exhibitions-Role of Export Promotion Organizations.

**Text book:**

1. Varshney, R.L. and Bhattacharya BL International Marketing Management, Sultan Chand & Sons, New Delhi.
2. Duby V.K.:Export Marketing, Common Wealth Publishers, New Delhi
3. Philip R Cateora, Mary C. Gilly, John L Graham-International Marketing, The McGraw-Hill Companies, Inc.

**Reference Book:**

1. Warnen J. Keegan: Global Marketing Management, Prentice Hall of India, New Delhi.
2. Cherian and Jacob: Export Marketing, Himalaya Publishing House, Mumbai.

**Course Material: website links, e-Books and e-journals****Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	S	M	S	S
CO2	S	S	M	S	M	S	S	M	M	S
CO3	M	S	S	M	S	S	S	S	M	S
CO4	S	S	M	S	M	S	S	S	S	M
CO5	S	M	S	S	S	M	M	S	S	M

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

Semester: II,

Paper type: Core Elective Paper

Paper code.....

Name of the Paper: C. E - COMMERCE

Credit: 3

Total Hours per Week: 5 Hrs, Lecture Hours: 5hrs. Tutorial Hours: Nil. Practical Hours: Nil

**Course Objectives**

1. To enhance the understanding of basic concepts, theories and business models underlying E-Commerce.
2. To improve familiarity with current challenges and issues in E-Commerce.
3. To Know the concept of Electronic Data Interchange.
4. To enable the students to understand the data and message security.
5. To know about the Electronic Payment Schemes and Digital Payment.

**Course Out Comes (five outcomes for each unit should be mentioned)**

1. After studied unit-1, the student will be able to understand the Applications of E Commerce in business.
2. After studied unit-2, the student will be able to understand the Network Infrastructure of E Commerce.
3. After studied unit-3, the student will be able understand the Internet Protocols in E Commerce.
4. After studied unit-4, the student will be able to understand the Network Security in E Commerce.
5. After studied unit-5, the student will be able to understand the Types of Digital Documents in E Commerce.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	No	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT – 1: - Electronic Commerce Teaching Hours: 15Hrs**

Meaning -Traditional Commerce-E Commerce and its applications in Business. Basic Blocks of E Commerce, E Commerce Consumer-Anatomy of E Commerce.

**Unit-2: Network Infrastructure**

**Teaching Hours15Hrs**

Global Information Distribution Networks-Components of the 1-way-policy issues-Internet terminology-Internet Governance- An Overview of Internet Applications/.

**Unit-3: Network Layers****Teaching Hours:15 Hrs**

Internet Protocol (IP)-Transmission Control Protocol (TCP)-Multimedia Concepts-Advantages of Internet. Electronic Data Interchange (EDI)-EDI and E Commerce-EDI application in Business.

**Unit-4: Network Security****Teaching Hours:15 Hrs**

Client Server Network Security-Firewalls and Network Security-Data and message security-encrypted documents and Electronic Mail. Video Conferencing.

**Unit-5: Digital Documents****Teaching Hours:15Hrs**

Documents Library-Types of Digital Documents-Corporate Data Warehouse-Electronic Payment Scheme-Intra-organizational Electronic Commerce.

**Text book:**

1. David Kosiur, understanding Electronic Commerce, Addison Wesley, 1996.
2. Soka, From EDI to Electronic Commerce, Tata McGraw-hill, 1995.

**Reference Book:**

1. Saily Chan, Electronic Commerce Management, John Wiley,1998.
2. Neil Randall, The Internet in a Wee, 2<sup>nd</sup>Edn. Prentice Hall of India, New Delhi..
3. Kamalesh, K. Balaji and Debjani Nag, “E-Commerce”, the cutting eduge of business, Tata McGraw-Hill, 2000
4. Marilyn Greenstein and Todd M. Fein Mann, Electronic Commerce, security, Risk Management, Irwin McGraw Hill, 2000.

**Course Material: website links, e-Books and e-journals****Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	S	M	S	S
CO2	S	S	M	S	M	S	S	M	M	S
CO3	M	S	S	M	S	S	S	S	M	S
CO4	S	S	M	S	M	S	S	S	S	M
CO5	S	M	S	S	S	M	M	S	S	M

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low (may be avoided)

Semester: II,

Paper type: Open Elective Paper

Paper code.....

Name of the Paper: A. PRINCIPAL OF MANAGEMENT

Credit: 3

Total Hours per Week: 5 Hrs, Lecture Hours: 5hrs. Tutorial Hours: Nil. Practical Hours: Nil

**Course Objectives**

1. To enhance the understanding of the Principles of Management.
2. To extent the knowledge of steps involved in the process of Planning and decision making.
3. To impact knowledge in Principles of Organization.
4. To provide the students the knowledge about the Authority to delegation.
5. To extend the knowledge on Need of Co-ordination and Control Process.

**Course Out Comes (five outcomes for each unit should be mentioned)**

1. After studied unit-1, the student will be able to understand the Principles & Functions of Management.
2. After studied unit-2, the student will be able to understand the Planning and its importance.
3. After studied unit-3, the student will be able to understand the Organization and its importance.
4. After studied unit-4, the student will be able to understand the Authority, Responsibility & Delegation.
5. After studied unit-5, the student will be able to understand the Need for Co-ordination and importance of Control.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	No	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit-1: - Introduction**

**Teaching Hours: 15 Hrs**

Management. Definition-Importance-Principles of Management-Functions of a Manager-Role of a Manager-Skills of a Manager.

**Unit-2: -Planning and Decision-Making**

**Teaching Hours:15 Hrs**

Planning Meaning-Nature-Objective-Steps in Planning-Limitation of Planning-Decision Making-Process of decision making-Types of decisions.

**Unit-3:- Organisation****Teaching Hours:15 Hrs**

Organisation Meaning-Nature-Importance-Informal Organization-Principles of Organization.

**Unit-4: - Authority and Reasonability****Teaching Hours:15 Hrs**

Authority Meaning-Responsibility-Difference between Authority & Responsibility  
Accountability. Delegation: Meaning-Advantages-Reasons of non-delegation-How to make  
Delegation effective.

**Unit-5: - Co-Ordination and Controlling****Teaching Hours:15 Hrs**

Co-Ordination: Need of Co-ordination-Types-Techniques-Controlling-Meaning and  
Importance of Controlling-Control Process.

**Text book:**

1. P.C. Tripathi & P.N. Reddy-Principles of Management – Tata McGraw-Hill.
2. Gupta C.B. Business Management.

**Reference Book:**

1. Hanagan-Management Concepts & Practices-McMillan India Ltd.
2. Dr. N. Prema- Business Management.
3. Massie-Essentials of Management-Prentice-Hall of India.
4. J. Jayasankar-Principles of Management-Margham Publications.
5. R.N. Gupta-Principles of Management-S. Chand Publications

**Course Material: website links, e-Books and e-journals****Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	S	M	S	S
CO2	S	S	M	S	M	S	S	M	M	S
CO3	M	S	S	M	S	S	S	S	M	S
CO4	S	S	M	S	M	S	S	S	S	M
CO5	S	M	S	S	S	M	M	S	S	M

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)



Semester: II,

Paper type: Open Elective Paper

Paper code.....

Name of the Paper: B. ELEMENTS OF ACCOUNTING

Credit: 3

Total Hours per Week: 5 Hrs, Lecture Hours: 5hrs. Tutorial Hours: Nil. Practical Hours: Nil

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**Course Objectives**

1. To enhance the understanding of basic concepts of accounting.
2. To explain students about the Preparation of Ledger Accounts.
3. To facilitate the students in the Preparation of Trial Balance.
4. To express to students to about various classification of Error.
5. To let to know students to know the Balance Sheet with simple Adjustments.

**Course Out Comes (five outcomes for each unit should be mentioned)**

1. After studied unit-1, the student will be able to understand the basic account concept and double entry system
2. After studied unit-2, the student will be able to Pass Journal Entries, Prepare Ledger Accounts.
3. After studied unit-3, the student will be able to know the Preparation Trial Balance.
4. After studied unit-4, the student will be able to know the Rectification after the preparation of final account is excluded.
5. After studied unit-5, the student will be able to know the Preparation Trading a/c, Profit & Loss a/c and Balance Sheet..

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	No	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit-1: - Introduction of Accounting**

**Teaching Hours:15 Hrs**

Accounting-Meaning-Definition-Objectives-Double Entry System-Meaning of Debit and Credit - Advantages- Limitations-Types of Accounts - Accounting Rules - Accounting Terminology -Accounting Concepts and Conventions.

**Unit-2: - Preparation of Journal and Ledger Account**

**Teaching Hours:15 Hrs**

Journal -Meaning-Preparation of Journal-Ledger Accounts-Meaning-Preparation of Ledger Accounts-Advantages over Journal-Ledger Accounts.

**Unit-3: - Preparation of Trail Balance and Subsidiary Book      Teaching Hours:15 Hrs**

Trial Balance-Meaning-Advantages-Preparation of Trial Balance-Subsidiary Books-Meaning-Types.

**Unit-4: - Error and Rectification      Teaching Hours:15 Hrs**

Errors-Classification-Rectification (Rectification after the preparation of final account is excluded) – Suspense Account-Meaning and Need.

**Unit-5: - Final Accounting      Teaching Hours: 15 Hrs**

Preparation of Final Accounts-Trading Account-Profit and Loss Account-Balance Sheet with simple Adjustments.

**Text book:**

1. Jain, S.P. & Narang, N.L. Advanced Accounting, Kalyani Publications.
2. Jaya Charulatha and Baskar, Introduction to Accountancy, Vijay Nicholes Imprint Pvt. Ltd. Chennai.

**Reference Book:**

1. Gupta, R.L & Radhaswamy, M. Advanced Accounts, Sulthan Chand, New Delhi.
2. Shukla & Grewal & Gupta, Advanced Accounting S. Chand & Co, New Delhi.

**Course Material: website links, e-Books and e-journals****Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	S	M	S	S
CO2	S	S	M	S	M	S	S	M	M	S
CO3	M	S	S	M	S	S	S	S	M	S
CO4	S	S	M	S	M	S	S	S	S	M
CO5	S	M	S	S	S	M	M	S	S	M

PO – Programme Outcome, CO – Course outcomes S – Strong , M – Medium, L – Low (may be avoided)

Semester: II,

Paper type: Open Elective Paper

Paper code.....

Name of the Paper: C. ELEMENTS OF BUSINESS LAW

Credit: 3

Total Hours per Week: 5 Hrs, Lecture Hours: 5hrs. Tutorial Hours: Nil. Practical Hours: Nil

**Course Objectives**

1. To enhance the understanding of the contract and agreement.
2. To extent the knowledge of devaluation joint Rights and Liabilities and Discharge of
  1. contract.
  2. To facilitate the students to have the understanding about Indemnity and Guarantee.
  3. To know about Bailment and Pledge.
  4. To let students to know about Contract of Agency and Termination Agency.

**Course Out Comes (five outcomes for each unit should be mentioned)**

1. After studied unit-1, the student will be able to acquire the basic knowledge and understand the types of contracts and agreement.
2. After studied unit-2, the student will be able to know the essential elements of contract and rules as to offer.
3. After studied unit-3, the student will be able to have the understanding of law relating to indemnity and gurantee.
4. After studied unit-4, the student will be able to know the duties and rights of the Bailor and Bailee and Agent and Principal.
5. After studied unit-5, the student will be able to know about law of Agency.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	No	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit-1: - Introduction of Contract**

**Teaching Hours:15 Hrs**

Contract-Formation and Essential Element of Contract-Types of Contract and Agreement-Rules as to offer-Acceptance and Consideration -Capacity to Contract.

**Unit-2: - Performance and Discharge of Contact**

**Teaching Hours:15 Hrs**

Performance of Contract-Devolution of Joint Rights and Liabilities-Discharge of contract.

**Unit-3: - Indemnity and Guarantee**

**Teaching Hours:15 Hrs**

Indemnity and Guarantee-Features and Distinctions-Extent of Surety's Liability-Rights and Discharge of surety.

**Unit-4: - Bailment and Pledge****Teaching Hours:15 Hrs**

ailment Definition-Features-Rights and duties of Bailor and Bailee, Pledge, Definition-Features-Rights and duties of pawnor and pawnee-Difference between Bailment and Pledge.

**Unit-5: - Contract of Agency****Teaching Hours:15 Hrs**

Contract of Agency-Definition and meaning-creation-Rectification and Requisites-Rights of Principal and Agent-personal liability of Agent-Termination Agency.

**Text book:**

1. P.C. Tusian, Business Laws, Tata McGraw Hill, New Delhi.
2. Dr. N. Premavathy, Business Law, Sri Vishnu Publication, Chennai.

**Reference Book:**

1. N.D. Kapoor, Business Laws, Sultan Chand & Sons, New Delhi.
2. R.S.N. Pillai & Bagavathi, Business Laws, S. Chand & Co., New Delhi.

**Course Material: website links, e-Books and e-journals****Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	S	M	S	S
CO2	S	S	M	S	M	S	S	M	M	S
CO3	M	S	S	M	S	S	S	S	M	S
CO4	S	S	M	S	M	S	S	S	S	M
CO5	S	M	S	S	S	M	M	S	S	M

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

Semester: II, Paper type: Compulsory Paper Paper code.....

Name of the Paper: HUMAN RIGHTS Credit: 3

Total Hours per Week: 5 Hrs, Lecture Hours: 5hrs. Tutorial Hours: Nil. Practical Hours: Nil

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**Course Objectives**

**Course Out Comes (five outcomes for each unit should be mentioned)**

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	No	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit-1: Introduction to Human Rights Teaching Hours: 15 Hrs.**

Definition of Human Rights - Nature, Content, Legitimacy and Priority - Theories on Human Rights - Historical Development of Human Rights.

**Unit-2: International Human Rights Teaching Hours: 15 Hrs.**

International Human Rights - Prescription and Enforcement upto World War II - Human Rights and the U.N.O. - Universal Declaration of Human Rights - International Covenant on Civil and Political Rights - International Covenant on Economic, Social and Cultural Rights and Optional Protocol.

**Unit-3: Human Rights Declarations Teaching Hours: 15 Hrs.**

Human Rights Declarations - U.N. Human Rights Declarations - U.N. Human Commissioner.

**Unit-4:Amnesty International Teaching Hours: 15 Hrs.**

Amnesty International - Human Rights and Helsinki Process - Regional Developments - European Human Rights System - African Human Rights System - International Human Rights in Domestic courts.

**Unit- 5 Contemporary Issues on Human Rights Teaching Hours: 15 Hrs.**

Contemporary Issues on Human Rights: Children's Rights - Women's Rights -Dalit's Rights - Bonded Labour and Wages - Refugees - Capital Punishment. Fundamental Rights in the Indian constitution - Directive Principles of State Policy - Fundamental Duties - National Human Rights Commission.

## **Books for Reference:**

International Bill of Human Rights, Amnesty International Publication, 1988.  
Human Rights, Questions and Answers, UNESCO, 1982

Mausice Cranston- What is Human Rights

Desai, A.R. - ` Violation of Democratic Rights in India

Pandey - Constitutional Law.

Timm. R.W. - Working for Justice and Human Rights.

Human Rights, A Selected Bibliography, USIS.

J.C.Johari - Violation of Democratic Rights in India

G.S. Bajwa - Human Rights in India.

Amnesty International, Human Rights in India.

P.C.Sinha - International Encyclopaedia of Peace, Security

K. Cheous (Ed) - Social Justice and Human Rights (Vols 1-7).

Devasia, V.V. - Human Rights and Victimology.

## **Magazines:**

The Lawyer, Bombay

International Instruments of Human Rights, UN Publication

International Instruments of Human Rights, UN Publication

Human Rights Quarterly, John Hopkins University, U.S.A.

Semester: III,

Paper type: Core Paper

Paper code.....

Name of the Paper: GOODS & SERVICES TAX (GST)

Credit: 4

Total Hours per Week: 6 Hrs, Lecture Hours: 6hrs. Tutorial Hours: Nil. Practical Hours: Nil

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### Course Objectives

1. To gain expert knowledge on the principles and law relating to Indirect Taxation and GST in India.
2. To expose the students with the latest development in GST.
3. To impart skill in applying and analysing the provisions of Goods and Service Tax Act.
4. To know about the basic Administration of GST.
5. To Familiarize the Provisions to appeal in the court.

### Course Outcomes

1. The students will able to know and familiarize with the fundamentals of Taxation.
2. The students will able to know GST and its history of GST and their types.
3. The students will able to know the exempted goods and Services under GST Act.
4. The students will able to know the Administration of GST and Authority.
5. The students will able to know how to avail the Appeal and Revision under GST

### Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	No	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	No	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

#### UNIT – 1: - Introduction

Teaching Hours: 18Hrs

Meaning and Definition of Indirect Taxes-Nature-Scope Constitutional Provisions-Advantages-Disadvantages-Difference between Direct and Indirect Taxes- Types-Milestones in the history of Indirect Taxation in India - Goods & Services Tax (GST) Act 2016-Introduction - Meaning- Definition-Major Indirect Taxes merged in to Goods and Service Tax.

#### UNIT – 2: - Basic Provisions of GST

Teaching Hours: 18Hrs

Introduction--Historical backdrop of Goods and Service Tax-objectives & features - Strengths, Weaknesses, Opportunities and Challenges (SWOC) Analysis of GST in India. –

Advantages & Limitations of GST-Economy, Industry and trade, tax payers-Types of GST - CGST-IGST-SGST- UTGST Schedules-Rate of GST- Tamil Nadu GST Provisions.

**UNITT – 3: - Main Provisions of GST**

**Teaching Hours: 18Hrs**

Provisions Compensation (GST) Law-Definitions of important terms-Levy of Tax-Collection-relating to Place, Time and Value of Supply-Different meaning of supply-Composite Supply Mixed supply- Scope of Supply- Taxable Supply- E-Commerce-SupplyChain, GST Exemption limit-Tax Invoice-Credit and Debit Notes-Valuation Rules-Computation Tax Input tax Credit (ITC)-Registration-procedures-Deemed Registration-Cancellation of Registration. Accounts and Records- Period of Retention of Records-Presumption as to Documents>Returns- Annual-Final-Payment of Tax-Information Technology in GST Audit- Special Audit-Assessment-Refund-Consumer welfare Fund-GST Per actioners - TDS/TCS

**UNITT – 4: - Administration of GST**

**Teaching Hours: 18Hrs**

GST Council-Authorities-Inspection-search seizure-Arrest-Demand-Recovery-Liability to pay tax in certain cases-Advance Ruling- Authority and Appellate Authority - GSTN-Information infrastructure for GST.

**UNIT – 5: - Appeals & Revisions under GST**

**Teaching Hours: 18Hrs**

Appeals-Appeal to High Court Appeal to Supreme Court- Revisions-Offences- Compounding of Offences-Penalty Transitional provisions-IGST Provisions- Inter-state Supply- Intra-state supply- Zero rated Supply- Imported Supply- Transfer of ITC-Compensation Rules- Base year Revenue-Projected Revenue-Miscellaneous Provisions-Interest-Job Work Procedure Deemed Export.

**Text Books:**

1. Goods and Services Tax, Dr. H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications, Agra.
2. GST- A Brief Introduction, L.V.R. Prasad and G.J. Kiran Kumar, PK Publishers.
3. Indirect Taxes- Dr.H.CMehrotra& Prof. Agarwal, SahityaBhavanPublishers,Agra.
4. GST Law & Procedure, Anandaday Misra, Taxman
5. Hand Book of GST in India Concepts and Procedures(2017Edition) RakeshGarg&SandeepGarg - Bloomsbury India Publications

**Reference Book**

1. GST in India-RakeshGarg&SandeepGarg, Bloomsbury IndiaPublications
2. All about GST-V.S Datey-Taxman Publications.
3. GST Law, Concept & Impact Analysis-Dr.SanjivAgarwal
4. GST Law & Analysis with Conceptual Procedure-Bimal Jain &IshaBensalYoungGlobal.



## 5. GST Bare Acts, Rules, Notifications & Circulars

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	M	M	S	S	M
CO2	S	M	S	S	M	S	S	M	S	M
CO3	M	S	M	S	S	S	M	M	M	S
CO4	S	M	S	M	S	S	M	S	S	M
CO5	S	S	S	S	M	M	M	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

**Semester: III,**

**Paper type: Core Paper**

**Paper code.....**

**Name of the Paper: ORGANISATIONAL BEHAVIOUR**

**Credit: 4**

**Total Hours per Week: 6 Hrs, Lecture Hours: 6hrs. Tutorial Hours: Nil. Practical Hours: Nil**

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**Course Objectives**

1. To understand the basic concepts of organizational behaviour.
2. To bring an understanding on different types of motivational theories
3. To facilitate the students to know the stress management
4. To let to know students to organisational structure and organisational Effectiveness

**Course Outcome**

1. After studying studied Unit-1 students will be able to understand the basic concept of organisational behaviour and foundations of individual behaviour.
2. After studying Unit -1 students will be able to have a idea about Personality, Stages of personality, perception, learning, attitudes, values and emotions.
3. After studying Unit-2 student will be able to develop an idea about different motivational theories and evaluate motivational strategies used in a variety of organizational settings.
4. After studying Unit-2 students will be able to understand motivation, morale, organisational citizenship behaviour.
5. After studying Unit-3 student will be able to understand the foundation of group dynamics.
6. After studying Unit-3 student will be able to understand work stress, stress management and coping strategies of stress.
7. After studying Unit-4, the student will be able to evaluate the appropriateness of various leadership styles and how to deal with organisational conflict.
8. After studying Unit-4, the student will be able to remember the concepts of organisational conflicts, stages, sources, types and conflict management.
9. After studying Unit-5, the student will be able to understand different types of organizational structures and importance of organizational effectiveness.
10. After studying Unit-5, the student will be able to understand organisational effectiveness & performance and organisational ethics

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit 1: -Introduction****Teaching Hours: 15 Hrs**

Organisational Behaviour – Concepts - Nature & Scope – Organisational Behaviour Models - Foundations of Individual Behaviour – Personality – Stages of Personality - Perception – Learning – Attitudes – Values – Emotions.

**Unit 2: -Motivation****Teaching Hours: 15 Hrs**

Motivation – Theories by Maslow, Herzberg, McGregor, McClelland & Vroom – Motivational Tools in Organisation – Effects on Work Behaviour - Motivation and Morale - Organisational Citizenship Behaviour

**Unit 3: - Group Dynamics and Stress Management****Teaching Hours: 15 Hrs**

Group Dynamics – Formal and Informal Group - Group Norms - Group Cohesiveness - Group Behaviour - Group Decision Making – Work Stress - Stress Management – Coping Strategies of Stress.

**Unit 4: -Leadership and Organisational Conflicts****Teaching Hours: 15 Hrs.**

Leadership – Traits - Styles – Theories of Leadership - Power and Politics - Organisational Conflicts - Stages - Sources - Types - Conflict Management

**Unit 5: - Organisational Structure and Organisational Effectiveness Teaching Hours:15 Hrs.**

Organisational Structure – Foundation and Types - Organisational Culture and Climate – Organisational Development – Organisational Effectiveness & Performance – Organisational Ethics

**Text Books**

1. Khanka, S.S. Organisational Behaviour, S.Chand& Co. Ltd., New Delhi.
2. Aswathapa, K. Organisational Behaviour, Himalaya Publishing House.
3. Schermerhorn and Osborn,Organizational Behaviour,Wiley India Pvt. Ltd, Noida
4. David Buchanan and Andrzej Huczynski, Organizational Behaviour: an introductory
5. text, Financial Times/ Prentice Hall, New Delhi
6. Gupta C.B. A Textbook of Organisational Behaviour, S Chand & Company, New Delhi.

**Reference Books:.**

1. Stephen P. Robbins, Organizational Behavior, Pearson Education, New Delhi.
2. Prasad, L.M. Organisational Behaviour, Sultan Chand and Sons, New Delhi.
3. Margie Parikh and Rajen Gupta, Organisational Behaviour, Tata McGraw Hill Education, New Delhi

4. Gregory Moorhead, Organizational Behaviour, Dreamtech Press India Pvt. Ltd, New Delhi
5. Inder Jeet, and Suman Solanki. Organisational-Behaviour, Taxmann. Pune

**Course Material: website links, e-Books and e-journals**

1. Organizational Behavior eBooks - Barnes & Noble <https://www.barnesandnoble.com>
2. An Introduction to Organizational Behavior - 2012 Book Archive <https://2012books.lardbucket.org>
3. Download Organisational Behaviour eBooks for Free - PDF ... <https://www.pdfdrive.com>
4. Organizational behaviour (eBook, 2017) [WorldCat.org] <https://www.worldcat.org>
5. Organizational Behavior Interactive eBook - SAGE ... <https://uk.sagepub.com>

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	S	S	M	S	S
CO2	S	S	S	S	M	S	S	S	S	M
CO3	M	S	M	S	S	S	M	S	S	S
CO4	S	M	S	S	S	M	S	S	M	S
CO5	S	S	S	S	S	S	S	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low (may be avoided)

**Semester: III,**

**Paper type: Core Paper**

**Paper code.....**

**Name of the Paper: ADVANCED COST ACCOUNTING**

**Credit: 4**

**Total Hours per Week: 6 Hrs, Lecture Hours: 6hrs. Tutorial Hours: Nil. Practical Hours: Nil**

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**Course Objectives**

1. To enhance the understanding of the basic concepts in Cost Accounting.
2. To extend the knowledge of Methods of Costing Process costing.
3. To facilitate the students to have the deep understanding of Standard Costing and Variance analysis
4. To bring about the awareness of Methods of cost reduction.
5. To let the students to know about Benefits from adoption of ABC-Just in Time Costing (JIT).

**Course Outcomes**

1. After studied Unit-1, the student will be able to understand the basic concepts in Cost Accounting and also familiarizing with the preparation of Cost Sheets, Tenders and Quotations.
2. After studied Unit-2, the student will be able to understand Preparation of Process Costing.
3. After studied Unit-3, the student will be able to Know the Standard Costing and Variance Analysis
4. After studied Unit-4, the student will be aware of the Cost control and Cost Reduction.
5. After studied Unit-5, the student will be able to develop the knowledge about Activity based costing.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	No	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	No	No
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	No

**UNITT – 1: - Introduction****Teaching Hours: 18Hrs**

Nature and significance of cost accounts-Definition of Costing, Scope, Objectives, Functions and limitations of cost accounting-Installation of costing system-Elements of Cost- Cost centre and profit centre-Preparation of Cost sheet, tender of quotations.

**UNITT – 2: - Process Costing Teaching Hours: 18Hrs**

Methods of Costing-Process costing, Treatment of equivalent production- Inter process profit-Joint and by product Costing-Preparation of contract account, Cost plus contract and escalation clause.

**UNITT – 3: - Standard Costing and Variance Costing****Teaching Hours: 18Hrs**

Standard Costing and Variance Analysis-Material, Labour and Overheads -reporting of variances.

**UNITT – 4: - Cost Control****Teaching Hours: 18Hrs**

Cost control and Cost Reduction-Control over wastages, Scrap, Spoilage and defectives- Methods of cost reduction.

**UNIT – 5: - ABC Analysis****Teaching Hours: 18Hrs**

Activity based costing-Meaning and concept-Characteristics of ABC-Benefits from adoption of ABC-Just in Time Costing (JIT)

**Note:** The proportion between theory oriented and problem-oriented questions in the university examination shall be 20:80

**Text Book**

1. T.S.Reddy and Y.H. Reddy- Cost and Management Accounting-Margam Publications, Chennai.
2. S.P. Jain and K.L. Narang-Cost accounting-Kalyani Publishers-New Delhi.
3. Ravi M Kishore Advanced Management Accounting - Taxman's-New Delhi. 4. Management Accounting - J.Batty.
4. B.K. Bhar- Cost Accounting-Academic publishers, Calcutta.
5. Jawaharlal - Cost Accounting-Tata Mc. Graw Hill

**Reference books**

1. C.T.Horangren-Cost Accounting - A Managerial Emphasis- Pearson education-New Delhi.
2. Robert S. Kaplan-Anthony A. Atkinson- Advanced Management Accounting - Prentice Hall of India-New Delhi 8.
3. Weldon's Cost Accounting and Cost Methods - Mc. Donald and Evens Limited.
4. .M N Arora and Priyanka Katyal Cost Accounting- Vikas Publicationms.
5. .M.L. Agarwal &Dr. K.L. Gupta Advanced Cost Accounting –Sahitya Bhawan Publications Agra.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	S	M	M	S	S	M
CO2	M	M	M	S	M	S	S	S	S	M
CO3	M	S	M	S	S	S	M	M	M	S
CO4	S	M	S	S	S	S	S	S	S	M
CO5	S	M	S	S	M	M	M	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

Semester: III,

Paper type: Core Paper

Paper code.....

Name of the Paper: RESEARCH METHODOLOGY

Credit: 4

Total Hours per Week: 6 Hrs, Lecture Hours: 6hrs. Tutorial Hours: Nil. Practical Hours: Nil

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### Course Objectives

1. To enhance the understanding of the basics of Research Methodology
2. To extend the knowledge of Data Collection and Sampling.
3. To facilitate the students to have the deep understanding of Processing of Data
4. To bring about the awareness of data Analysis through Statistical Tools.
5. To let students to know about Research Report

### Course Out Comes (five outcomes for each unit should be mentioned)

1. After studied unit-1, the student will be able to know the various concept relating to Research.
2. After studied unit-2, the student will be able to demonstrate the different types of sampling techniques and classify the data.
3. After studied unit-3, the student will be able to collect the data from various sources, analyse and interpret it.
4. After studied unit-4, the student will be able to apply various statistical tools for Research.
5. After studied unit-5, the student will be able to prepare research report.

### Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	No	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	No	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

#### Unit-1: Introduction

Teaching Hours: 18 Hrs

Research – definition, characteristics, nature and scope. Various types of research - Formulation of research problem - Major steps in Research – Hypothesis – Research Design - Uses of social research.

#### Unit-2: Sampling and Data Collection

Teaching Hours: 18 Hrs

Sampling: Meaning, definition, need and types - Merits and demerits of sampling. Data collection: Sources of data; Primary and Secondary data. Procedure for data collection, Tool of data collection - Questionnaire – Interview-Schedule.



**Unit-3: Data Processing and Analysis****Teaching Hours: 18 Hrs**

Processing of data: editing, coding and Tabulation - Problems - use of computer in social research. Analysis of data: Statistical analysis; diagrammatic and graphic representation. Interpretation of results.

**Unit-4: Statistical Applications****Teaching Hours: 18 Hrs.**

Statistical Tools used in Research – F test – t- Test, Analysis of Variance (ANOVA) – Chi-Square Analysis.

**Unit-5: Research Reports****Teaching Hours: 18 Hrs.**

Structure and components - Types of Research Report, Good Research Report. Pictures and Graphs. Introduction to SPSS Package.

**Text book:**

1. Kothari. C.R. Research Methodology - Methods & Technology, New Age International Publisher, New Delhi.
2. Panneerselvam. R. Research Methodology, Prentice Hall of India, New Delhi, 2004. New Delhi, 1994.
3. Gupta, C.B., An introduction to Statistics Methods, Vikas Publishing House, 1998, New Delhi
4. Dr. RK Jain Research Methodology: Methods and Techniques, Vayu Education of India, New Delhi
5. [H.V. Deshpande](#), Research in Literature and Language: Philosophy, Areas and Methodology, Notion Press; 1st edition, Chennai

**Reference Book:**

1. Wilkinson. T.S. & Bhandarkar. P.L. Methodology and Techniques of Social Research, Himalaya Publishing House, 2000, Mumbai.
2. Young, P.V., Scientific Social Survey and Research, Prentice Hall, 1949. New York.
3. Gupta, S.P. Statistical Methods, Sultan Chand and sons, 1999, New Delhi
4. [Dr Kirti Gupta](#), Research Methodology, Nirali Prakashan, Pune.
5. Veena Tucker, Research Methodology, Pearson Education; First edition, London.

**Course Material: website links, e-Books and e-journals****Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	M	S	S	M
CO2	S	M	M	S	M	S	S	S	S	M
CO3	S	S	M	S	S	S	M	M	M	S
CO4	S	M	S	S	S	S	S	S	S	M
CO5	S	M	S	S	M	M	S	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low (may be avoided)

Semester: III,

Paper type: Core Paper

Paper code.....

Name of the Paper: **A. AGRI BUSINESS MANAGEMENT**

Credit: 3

Total Hours per Week: 4 Hrs, Lecture Hours: 4hrs. Tutorial Hours: Nil. Practical Hours: Nil

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**Course Objectives**

1. To enhance the understanding of the Management Concept and Agripreneurs
2. To extend the knowledge of Agribusiness and Commodities Market.
3. To facilitate the students to have the deep understanding of Agricultural Market and Products.
4. To bring about the awareness of Small-Scale Industry and MSME.
5. To let students to know about financial schemes for Agribusiness.

**Course Outcome**

1. After studied Unit-1, the student will be able to understanding of the Management Concept and Agripreneurs.
2. After studied Unit-2, the student will be able to know the Agribusiness and Commodities Market.
3. After studied Unit-3, the student will be able to have the deep understanding of Agricultural Market and Products.
4. After studied Unit-4, the student will be able to have the awareness of Small Scale Industry and MSME.
5. After studied Unit-5, the student will be able to know about financial scheme for Agribusiness.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit-1: Management Concepts and Agripreneurs.**

**Teaching Hours: 12 Hrs**

Management Concepts & Principle - Basic Concepts of Management - Managerial Environment - Management Functions - Leading and Leadership - Forms of Business organization - Entrepreneurial Competencies - Agripreneurs.

**Unit-2: Agri Business and Commodities Markets.****Teaching Hours: 12 Hrs**

Management principles to Agribusiness -Nature and Characteristics of Agribusiness -Agro-based Industries in India -Agricultural Supply Chain Management - Strategic Management in Agribusiness - Risk Management in Agribusiness - Contract Farming - Commodity Markets - Recent Innovations in Commodities Markets - Warehousing

**Unit-3: Production and Marketing of Agricultural Products.****Teaching Hours: 12 Hrs**

Production, Consumption, Processing and Marketing of Agricultural Products – Consumption of Agricultural Products – Agricultural Marketing – Agricultural Marketing Functions – Classification of Markets- Cooperative Agricultural Marketing – Pricing – Marketing cost-margins-price spreads – Rural Marketing

**Unit-4: Small Scale Industry – MSME Teaching Hours: 12 Hrs.**

Small Scale Industrial Undertaking -Ancillary Industrial Undertaking - Tiny Enterprises - Export Oriented Units -Small Scale (Industrial related) Service and Business Enterprises (SSSBE) -Women Enterprises - Village and Small-Scale Industries –MSME- Khadi Village Cottage Industries

**Unit-5: Financing Agri Business.****Teaching Hours:12 Hrs.**

Financing Agribusiness – NABARD - Financial Assistance from Banks - Micro Credit Firms – Cooperative Banks - Types of Agricultural loans - Risk Management – Export Opportunities – Quality Management - TQM.

**Text Books**

1. Unit-1: Girdhari Lal Meena, Fundamentals of Agribusiness Management,Agrotech Publishing Academy, 2017, Udaipur
2. Unit-2: Vedamurthy K.B, Agribusiness Management and Trade, Anand Agricultural University, Anand.
3. Unit-3: TNAU, Tamil Nadu, AECO 341 - Fundamentals of Agri Business Management.
4. Unit-4: Girdhari Lal Meena, Fundamentals of Agribusiness Management,Agrotech Publishing Academy, 2017, Udaipur.
5. Unit-5: Subba Reddy S, Raghu Ram P, Agricultural Finance & Management, Oxford & Ibh Publishing Co. Pvt. Ltd. New Delhi

**Reference Items: books.**

1. Freddie L. Barnard, Jay T. Akridge, Agribusiness Management, Routledge Publishers. 2012, Canada.

2. Acharya S.S, Agricultural Marketing in India, Oxford & Ibh Publishing Co. Pvt. Ltd. 2019 New Delhi.
3. Sharma, Entrepreneurship in Livestock & Agriculture, CBS Publication, 2010 New Delhi,
4. Dr. Smita Diwase, Indian Agriculture and Agribusiness Management, Krish Management Network, 2017, New Delhi

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	S
CO2	S	S	S	S	M	S	S	S	S	M
CO3	S	S	M	S	S	S	M	S	S	S
CO4	S	M	S	M	S	M	S	S	M	S
CO5	S	S	S	S	S	S	S	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

Semester: III,

Paper type: Core Elective

Paper code.....

Name of the Paper: **B. SERVICES MARKETING**

Credit: 3

Total Hours per Week: 4 Hrs. Lecture Hours: 4 hrs. Tutorial Hours: Nil. Practical Hours: Nil

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**Course Objectives**

1. To be aware of the Essential Elements of marketing mix in Service marketing.
2. To expand the understanding of marketing strategies for various services of marketing-mix
3. To help the students in understanding Product support services and problems of Service quality management
4. To enhance knowledge on Marketing of financial services.
5. To let the students to know CRM, and identify the Customer needs.

**Course Outcomes:**

1. After studied Unit-1, the student will be able to understand the essential elements of marketing mix in Service marketing
2. After studied Unit-2, the student will be able to develop an idea about marketing strategies for various services marketing-mix.
3. After studied Unit-3, the student will be able to know and learn about Product support services and identify the problems of Service quality management
4. After studied Unit-4, the student will be able to learn the Marketing of financial services.
5. After studied Unit-5, the student will be able to acquire the knowledge about CRM.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	No	No	No
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	No	No	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit-1: - Introduction**

**Teaching Hours: 12 Hrs**

Growth of the Service Sector - Nature and Concept of Service - classification of services - Characteristics of Services and their marketing implications - Essential Elements of marketing mix in Service marketing.

**Unit-2: - Marketing Strategy****Teaching Hours: 12 Hrs.**

Marketing strategies for service firms with special reference to information, communication, consultancy, advertising, professional services, after sales service, recruitment training and tourism.

**Unit-3: - Product Support Services****Teaching Hours: 12 Hrs.**

Difference between service marketing and product marketing - Product support services – pricing of services - Service quality- problems of Service quality management - Customer Expectations - innovation in services.

**Unit-4: - Marketing of Financial Services****Teaching Hours: 12 Hrs.**

Marketing of financial services - nature - types - marketing of insurance - mutual fund - marketing for non - profit firms - Growth of financial services in India.

**Unit-5: - Customer Relationship Management****Teaching Hours: 12 Hrs.**

CRM - Identifying and Satisfying Customer needs - Relationship marketing - Customer Satisfaction - Managing Service Brands.

**Text Books:**

1. Christopher Lovelock, Services Marketing, Pearson Education.
2. E.G. - Bateson, Managing Service marketing - Text and Readings, Dryden press, Hidsdale.
3. Philip Kotler and Paul N.Bloom, Marketing professional Services, Prentice hall, New Jersey.
4. Mathur, S. P. Mathur & Nishu, Service Marketing, New Age International (P) Ltd. Publishers.
5. Valarie A. Zeitham, Mary Jo Bitner, Services Marketing, Mc Graw Hill Education

**Reference Books:**

1. Payne, The Essence of Service Marketing, New Delhi, Prentice Hall.
2. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi.
3. Mary Ann Pezzallo, Marketing Financial Services, Macmillan.
4. Dr.S.Gurusamy, Financial and Markets Vijay Nicole Imprints Private Limited, Chennai.
5. Dr.B.Balaji, Services Marketing and Management, S.Chand & Company Ltd., New Delhi.

**Course Material:** website links, e-Books and e-journals

### Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	S	M	S	M
CO2	S	S	M	S	S	M	S	M	S	S
CO3	S	S	S	M	M	S	S	S	M	S
CO4	S	S	M	S	S	M	M	M	S	M
CO5	M	S	S	S	M	S	S	S	M	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

Semester: III,

Paper type: Core Elective

Paper code.....

Name of the Paper: C. BUSINESS ANALYTICS

Credit: 3

Total Hours per Week: 4 Hrs. Lecture Hours: 4 hrs. Tutorial Hours: Nil. Practical Hours: Nil

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**Course Objectives**

1. To have the basic knowledge about Business Analytics.
2. To make the understanding about levels of Business Analytics.
3. To enable to students to know about types of Business Analytics
4. To bring knowledge about the Decision Making.
5. To enable the students to know about the approaches in Decision Making.

**Course Outcomes:**

1. After studied Unit-1, the student will be able to understand the concept of Business Analytic
2. After studied Unit-2, the student will be able to understand the Categories of Business Analytical methods and models
3. After studied Unit-3, the student will be able to understand the Role and Significance of Decision Making.
4. After studied Unit-4, the student will be aware of the Modern Approaches in Decision Making and Common Problems in Decision Making
5. After studied Unit-5, the student will be able to know Value of Analytics in Decision Making.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	No	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	No	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

**Unit-1: - Business Analytics – Introduction**

**Teaching Hours: 12 Hrs**

Definition of Business Analytics – Characteristics of Business Analytics and Business Intelligence. The basic rule of Business and Business Analysis - Evolving role of the Business Analyst.

**Unit-2: - levels of Business Analytics**

**Teaching Hours: 12 Hrs.**

Different levels of Business Analytics - Categories of Business Analytical methods and models. Business Analytic Process -. Classical Requirements and Tasks performed by Business Analysts



**Unit-3: - Decision Making****Teaching Hours: 12 Hrs.**

Decision Making - Objectives - Role and Significance of Decision Making- Decision Making Process - Rationality in Decision Making - Programmed and Non-Programmed Decision Making- Decision Making under Uncertainty and Risk

**Unit-4: - Approaches in Decision Making****Teaching Hours: 12 Hrs.**

Modern Approaches in Decision Making – Decision Support Systems - Heuristic Techniques- Participative Decision Making - Simulation – Brainstorming – Delphi Technique – Common Problems in Decision Making

**Unit-5: - Value of Analytics****Teaching Hours: 12 Hrs.**

Value of Analytics in Decision Making - Types of analytics – Descriptive, Predictive and Prescriptive analytics

**Text book**

1. C.B.Gupta, Business Management, Sultan Chand and Sons, New Delhi
2. Harold Koontz, Heinz Wehrich, 'Essential of Management', Tata Mcgraw Hill
3. RN.Prasad, Seema, Achrya –Fundamentals of Business Analysis, Willy Publishers
4. Camm, Cochran, Fry, Ohlmann, Anderson, Sweeney, Williams- Essentials of Business Analytics, Cengage Learning.
5. Albright Winston, Business Analytics- Data Analysis-Data Analysis and Decision Making, Cengage Learning, Reprint 2016.

**Reference book:**

- 1.R.N. Prasad & Seema Acharya Fundamentals of Business Analytics Wiley India Publications.
- 2.James R.Evans Business Analytics By Pearson Publications.
3. Balram Krishan Business Analytics by Khanna Publishing House.
- 4.Purba Halady Rao Business Analytics an Application Focus. PHI Publications [www.phindia.com](http://www.phindia.com).
5. Ramesh Sharda Business Intelligence and Analytics. Pearson Publications.

**Course Material:** website links, e-Books and e-journals

**Mapping with Programme Outcomes**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	M	M	S	M	S
CO2	M	S	S	S	M	S	S	S	S	M
CO3	M	S	M	S	M	M	M	M	M	S
CO4	S	M	S	M	S	S	M	S	S	M
CO5	S	S	M	S	M	M	M	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low (may be avoided)

**Semester: III**

**Paper Type: Open Elective**

**Paper code.....**

**Name of the Paper: A. SMALL BUSINESS MANAGEMENT Credit: 3**

**Total Hours per Week: 4 Hrs. Lecture Hours: 4 Hrs. Tutorial Hours: Nil. Practical Hours: Nil**

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**Course Objectives**

1. To enhance the understanding of the concept of Small Business and MSME.
2. To extend the knowledge of Starting a Small Industry.
3. To facilitate the students to have the deep understanding of the Type of the Organizations
4. To bring about the awareness of Sources of Finance for Small Business.
5. To let students to know about the Incentives and Subsidies given the Government.

**Course Outcome**

1. After studying Unit-1 students will be able to understand the concept of Small Business and MSME.
2. After studying Unit-1 students will be able to know the importance of MSMEs, Advantages, Problems and Measures of the Government to Develop Small Industries.
3. After studying Unit-2 students will be able to know how to start a Small Industry step by step.
4. After studying Unit-2 students will have an idea about the Total Quality Management (TQM) and its importance.
5. After studying Unit-3 students will be able to understand the Type of the Organizations.
6. After studying Unit-3 students can understand the factors influencing the choice of Organization.
7. After studying Unit-4 students will be aware of the Sources of Finance for Small Business.
8. After studying Unit-4 students will have an exposure of Institutions Assisting Small Enterprises – District Industries Centre (DICs), Industrial Estates, SIDO, NSIC, SIDCO, SISI, TIIC and SIPCOT.
9. After studying Unit-5 students will be able to know Incentives and Subsidies given the Government.
10. After studying Unit-5 students will know the schemes of incentives for MSME & SSI Units –Export Opportunities

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT-1: Small Business Introduction****Teaching Hours: 12 Hrs**

Meaning of Small-Scale Enterprises – Objectives of Micro, Small and Medium Enterprises Act of 2006 (MSME) – Importance of MSMEs – Advantages – Problems – Measures of the Government to Develop Small Industries

**UNIT-2: Steps for Starting A Small Industry Teaching Hours: 12 Hrs**

Steps for Starting a Small Industry – Search for Business Idea, Sources of Ideas – Project Formulation and Design, Introduction to Total Quality Management (TQM) and its importance

**UNIT-3: Type of the Organizations****Teaching Hours: 12 Hrs**

Selection of the Type of Organization – Sole Proprietorship - Partnership – Joint Stock Company – Factors Influencing the Choice of Organization.

**UNIT-4: Sources of Finance****Teaching Hours: 12 Hrs.**

Sources of Project Finance – Short Term, Medium Term and Long-Term Finance – Role of Banks – Institutions Assisting Small Enterprises – District Industries Centre (DICs), Industrial Estates, SIDO, NSIC, SIDCO, SISI, TIIC and SIPCOT.

**UNIT-5: - Incentives and Subsidies****Teaching Hours:12 Hrs.**

Incentives and Subsidies – Meaning – Need and Problems – Schemes of Incentives for MSME & SSI Units –Export Opportunities

**Text books**

1. Vijayshree P.T&Dr.Alagammal. M. Entrepreneurship and Small Business Management, Margham Publications, Chennai
2. Gupta C.B & Srinivasan N.P. Entrepreneurship Development in India, Sultan Chand & Sons, 1999, New Delhi
3. Saravanavel P. Entrepreneurship Development, ESS PEE KAY Publishers, Chennai.
4. Gupta C.B. & Srinivasan N.P. Entrepreneurship Development in India, Sultan Chand & Sons, 1999, New Delhi
5. Satish Taneja & Gupta S.L, Entrepreneur Development, Galgotia Publishing Company 2002, New Delhi.

**Reference Books:**

1. Jayshree Suresh, Entrepreneurial Development, Margham Publications, 2015 Chennai
2. Gordon.E& Natarajan, Entrepreneurship Development, Himalaya Publishing House, 2009 Mumbai.
3. Poornima M. Charantimath, Entrepreneurship Development and Small Business Enterprises,
4. Pearson Publishers, 2013, Chennai.
5. 4. [Anil Kumar](#). S, Small Business and Entrepreneurship, I. K. International Pvt Ltd, 2008, New Delhi
6. [Besterfield Dale H.](#) Total Quality Management (TQM) Pearson Publishers, 2018, Chennai.

**Journals:**

1. The\_Journal\_of\_Entrepreneurship. [www.ediindia.org](http://www.ediindia.org)
2. Journal of Small Business and Entrepreneurship Development. [www.jsbednet.com](http://www.jsbednet.com)
3. International Journal of Small Business and Entrepreneurship Development. [www.researchgate.net](http://www.researchgate.net)
4. Journal of Small Business and Enterprise Development. [www.emerald.com](http://www.emerald.com)
5. International Journal of Entrepreneurship and Innovation. [www.sagepub.com](http://www.sagepub.com)

**E-Materials:**

1. [Poornima M Charantimath](#), Entrepreneurship Development and Small Business Enterprise, [www.goodreads.com](http://www.goodreads.com)
2. Kevin McQueen , Small Business Development Strategies. [www.bwbsolutions.com](http://www.bwbsolutions.com)
3. Darren Dahl, How to Develop a Business Growth Strategy, [www.inc.com](http://www.inc.com)
4. Tamil Nadu Manufacturing Business Incubation Infrastructure Development Project, Entrepreneurship Development and Innovation Institute, [www.startup-tn.in](http://www.startup-tn.in)
5. Dr. Jayakumar. V, Total Quality Management. [www.easyengineering.net](http://www.easyengineering.net)

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	S
CO2	S	S	S	S	M	S	S	S	S	M
CO3	S	S	M	S	S	S	M	S	S	S
CO4	S	M	S	M	S	M	S	S	M	S
CO5	S	S	S	S	S	S	S	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low (may be avoided)

Semester: III,

Paper Type: Open Elective

Paper code.....

Name of the Paper: C. BANKING THEROTY

Credit: 3

Total Hours per Week: 4 Hrs. Lecture Hours: 4Hrs. Tutorial Hours: Nil. Practical Hours: Nil

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### Course Objectives

1. To enhance the understanding of Developments in Banking Sector
2. To extend the knowledge of Functions of Commercial Banks.
3. To facilitate the students to have the knowledge on the Factors influencing Bank lending
4. To bring about students to familiar with the Functions of Central Banks
5. To let students to know about Recent Trends in Banking Sector.

### Course Outcomes

1. After Studied Unit-1, The Student will be able to know classification of banks, ownership, function and banking structure in India.
2. After Studied Unit-2, The student will be able to familiar with the Types and Functions of Commercial Banks.
3. After Studied Unit-3, The Students will able to analyse the Relationship between Banker and Customer.
4. After Studied Unit-4, The Student will be able to know the Functions of Central Banks
5. After Studied Unit-5, The Student will be able to Analyse Recent Trends in Banking Sector.

### Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	No	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	No	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

<b>UNIT- 1: Introduction to Banking</b>
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<b>Teaching Hours: 12 Hrs</b>
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Introduction – Definition of Banking – Classification of Banks – Components of Indian Banking System – Banking Structure in India.

<b>UNIT- 2: - Commercial Banking</b>
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<b>Teaching Hours: 12 Hrs</b>
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Introduction – Definition – Features of a Commercial Banks – Origin of Commercial Banking in India – Function of Commercial Bank – Credit Creation.

**UNIT- 3: - Function of Banking****Teaching Hours: 12 Hrs**

Introduction – Opening of Accounts – Types of Accounts – Relationship with customers – KYC – Norms – Banking lending – Types of lending – Factors influencing Bank lending CIBIL.

**UNIT- 4: - Central Banking****Teaching Hours: 12 Hrs.**

Introduction – Definition – Characteristics – Role and objectives – Functions – Difference between Central bank and Commercial banks – Credit control.

**UNIT- 5: - Recent trend of Banking****Teaching Hours:12 Hrs.**

Electronic Fund Transfer – Benefits of Electronic Banking – RTGS – NEFT – ATM – Credit and Debit Card – Core Banking Solutions (CBS).

**Text Books:**

1. P.N. Varshney., - Banking Law and Practice – Sultan Chand & Sons New Delhi- 24<sup>th</sup> Edition
2. B. Santhanam, Banking and Financial System, Margham Publication, Chennai.
3. S.N. Mahaeswari, Banking Law and Practice, Kalyani Publications, Chennai.
4. Natarajan S. and Parameswaran R. – Indian Banking – S. Chand and Co. Ltd., New Delhi (Latest Ed).
5. Vasudevan S.V. – Theory of Banking – S. Chand and Co. Ltd., New Delhi (Latest Ed).

**Reference Books:**

1. S.N. Maheswari, Banking Law and Practice, Kalyani Publications, Chennai
2. B. Santhanam Banking Theory Law and Practice- Margham publications
3. K C Shekhar Lakshmy Shekhar - Banking Theory and Practice- Vikas Publications.
4. S. Gurusamy Banking Theory Law and Practice-Vijay Nicole Publications.
5. Indian Institute of Banking & Finance – Principles & Practices of Banking – Macmillan Publicatio

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	M	M	S	S	M
CO2	S	M	S	S	M	S	S	M	S	M
CO3	M	S	M	S	S	S	M	M	M	S
CO4	S	M	S	M	S	S	M	S	S	M
CO5	S	S	S	S	M	M	M	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low (may be avoided)

**Semester: III,**

**Paper Type: Open Elective**

**Paper code.....**

**Name of the Paper: C. STRESS MANAGEMENT Credit: 3**

**Total Hours per Week: 4 Hrs. Lecture Hours: 4 Hrs. Tutorial Hours: Nil. Practical Hours: Nil**

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### **Course Objectives**

1. To enhance the understanding of the meaning of Stress, Types and Causes of Stress.
2. To extend the knowledge of Personality its Types and Perception.
3. To facilitate the students to have the deep understanding of Emotional Intelligence - EQ
4. To bring about the awareness of Stress at Work Place.
5. To let students to know about Stress Management and Counselling.

### **Course Outcomes:**

1. After studying Unit-1 students will be able to understand the concept of Stress, Types and Causes of Stress
2. After studying Unit-1 students will be able to know Consequences of Stress, Psychological Symptoms and Behavioural Symptoms.
3. After studying Unit-2 students will be able to understand the Personality its Types and Perception.
4. After studying Unit-2 students Similarities of Individuals - Individuals Difference - Dimensions of Personality - Perception - Attention and Selection
5. After studying Unit-3 students will be knowing the concepts of Emotion, Types of Emotions, Positive and Negative emotions, Feelings, Sensations and Moods
6. After studying Unit-3 students will be aware of Emotional Intelligence - EQ- Behaviour Theory - Cognitive Theory – Emotions and well-being
7. After studying Unit-4 students will be aware Stress and Job Performance – Role conflict – Organisational culture
8. After studying Unit-4 students will have an exposure of Stress of the working women - Time Management
9. After studied Unit-5, the student will be able to know Stress Management and Counselling - Prevention of Stress - Escaping Stress - Coping with Stress
10. After studied Unit-5, the student will be able to know Counselling - Characteristics of Counselling - Importance of Counselling- Functions of Counselling - Types of Counselling.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT- I: Stress, Types – Causes****Teaching Hours: 12 Hrs**

Stress - Meaning of Stress- Types - Causes of Stress - Personal Factors - Environmental Factors Organisational Factors - Consequences of Stress - Psychological Symptoms - Behavioural Symptoms.

**UNIT- 2: Personality and Perception****Teaching Hours: 12 Hrs**

Personality -Types Personality - Determinants of Personality - Personality Theories - Trait Theories - Similarities of Individuals - Individuals Difference - Dimensions of Personality - Perception - Attention and Selection

**UNIT- 3: Emotional Intelligent****Teaching Hours: 12 Hrs**

Emotion - Types of Emotions - Positive and Negative emotions - Feelings – Sensations - Moods - Emotional Intelligence - EQ- Behaviour Theory - Cognitive Theory – Emotions and well-being

**UNIT- 4: Stress at Work Place****Teaching Hours: 12 Hrs.**

Stress and Job Performance – Role conflict – Organisational culture – Work Stress – effects of works on individual and organization - Stress of the working women - Time Management

**UNIT- 5: Stress Management and Counselling****Teaching Hours:12 Hrs.**

Stress Management and Counselling - Prevention of Stress - Escaping Stress - Coping with Stress -Counselling - Characteristics of Counselling - Importance of Counselling- Functions of Counselling - Types of Counselling.

**Text book**

1. Stress Management an Integrated Approach, Dr. Viswanathan Gopalan, GenNext Publication, 2016, New Delhi.
2. Introduction to Psychology, Clifford Morgan and Richard King ,McGraw Hill Education, 2017 Chennai
3. Emotional Intelligence, Dainel Goleman, Penguin Random House, 2006, Noida
4. Human Resource Management, Jayasankar. J, Margham Publications, 2002, Chennai.



- Richard Nelson Jones, *Basic Counselling Skills: A Helper's Manual*, Sage Publications, 2012, New Delhi

**Reference - Books:**

- Stress Management, Chakravarty Ajanta, Rupa Publications, 2012, Chennai.
- Organizational Behaviour, University of Minnesota Libraries Publishing, 2017. USA
- John Romas, *Practical Stress Management*, Academic Press, 2017, Cambridge.
- Dale Carnegie, *How to Stop Worrying and Start Living*, Rupa Publication, 2016, Kolkata
- Dr. Bimal Chhajer *A complete guide to Managing Stress*, New Ages Books, 2006, Chennai
- Shashi Jain, *Introduction to Psychology*, Kalyani Publishers, 2006, Bengaluru,
- Mangal S. K. *Emotional Intelligence*, PHI Learning Pvt. Ltd. 2015, New Delhi

**Journal:**

- International Journal of Stress Management. [www.aapb.org](http://www.aapb.org)
- The American Journal of Psychology on JSTOR. [www.jstor.org](http://www.jstor.org)
- International Journal of Stress Management. [www.apa.org](http://www.apa.org)
- International Journal of Psychology. [www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

**E-Materials** **Error! Hyperlink reference not valid.** *Stress Management*. [www.helpguide.org](http://www.helpguide.org)

- A Study of Learning Stress and Stress Management Strategies. [www.sciencedirect.com](http://www.sciencedirect.com)

**Error! Hyperlink reference not valid.**

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	S	S	S	S	M	S	S
CO2	S	S	S	S	S	S	S	S	S	M
CO3	S	S	M	S	S	S	M	S	S	S
CO4	S	M	S	M	S	M	S	S	M	S
CO5	M	S	S	S	M	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low

Semester: IV,

Paper Type: Core Paper

Paper code.....

Name of the Paper: DIRECT TAX

Credit: 4

Total Hours per Week: 6 Hrs. Lecture Hours: 6Hrs. Tutorial Hours: Nil. Practical Hours: Nil

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### Course Objective

1. To Learn the Students about History of Income Tax in India.
2. To Facilitate the Practical Knowledge on Calculation of Income from House Property.
3. To Impart Practical knowledge on Income from Business & Professional and Capital Gain.
4. To Make understand the Computation of Total Income of Individuals.
5. To know about the Assessment Procedure, e-filing of Return and Tax Planning.

### Course Outcomes

1. The students we able to Contrast the Different Basic Concepts in Income Tax
2. The students we able to understand and Compute Salary Income and Income from House Property.
3. The students we able to understand and Construct the Statements for Business. Income, Professional Income and Capital Gain.
4. The students we able to understand and Compute Income from Other Sources and Total Income of Individual.
5. The students we able to understand and Trace Assessment Procedure and Familiarizing Tax Planning.

### Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	No	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	No	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

<b>UNIT-1: - Introduction</b>	<b>Teaching Hours: 18 Hrs</b>
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History of Income Tax in India - Basic Concepts – Income – Persons – Previous Year – Assessment Year – Assessee – Gross Total Income – Total Income – Determination of Residential Status – Scope of Total Income and Incidence of Tax – Incomes Exempt from Tax u/s 10.\

**UNIT-2: - Income from Salary & House Property****Teaching Hours: 18 Hrs**

Computation of Income from Salary – Allowances – Perquisites – Deductions including Standard Deduction – Income from House Property – Annual Value – Self-Occupied House - Let-Out House – Deemed to be Let-Out House – Partly Self-Occupied and Partly Let Out – Deductions.

**UNIT-3: - Income from Business & Profession and Capital Gains Teaching Hours: 18Hrs**

Profits and Gains of Business and Profession – Admissible Deductions – Expenses Expressly Disallowed – Deemed Incomes – Depreciation – Block of Assets – Normal Depreciation – Additional Depreciation – Capital Gains – Short-term and Long-term Capital Gains – Exemptions.

**UNIT-4: - Income from Other Sources and Computation of Total Income Teaching Hours: 18 Hrs**

Income from Other Sources – Aggregation of Income – Set-Off and Carry Forward of Losses – Deductions available from Gross Total Income – Computation of Total Income of Individuals.

**UNIT-5: - Assessment Procedure, e-filing of Return and Tax Planning Teaching Hours: 18 Hrs**

Assessment Procedure – Methods – Assessment of Individuals – e-filing of Tax Return – Tax Planning – Meaning, Need and Limitations – Tax Evasion and Tax Avoidance.

**Note: Weightage of marks: Theory 40% Problems 60%**

**Text Books:**

1. Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Y. Hari Prasad Reddy, Income Tax Law & Practice, Margham Publications, Chennai.
3. Girish Ahuja & Ravi Gupta, Practical Approach to Income Tax, Wolters Kluwer India Pvt. Ltd., Mohali, Chandigarh.
4. Anita Raman, Income Tax Theory, Law & Practice, Mc Graw Hill, New Delhi.
5. Bomi F. Daruwala – Direct Taxes- Bharat Publications 2022.

**Reference Books:**

1. Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax including GST, Taxmann, New Delhi.
2. H.C. Mehrothra, Income Tax including Tax Planning & Management, Sahithya Bhavan, Agra.

3. R N Lakhotia and Subhash Lakhotia, How to Save Income Tax through Tax Planning, Vision Books, New Delhi
4. Master Guide to Income Tax Rules, Taxmann, New Delhi.
5. Income Computation & Disclosure Standards, Taxmann, New Delhi.

#### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	M	M	S	S	M
CO2	S	M	S	S	M	S	S	M	S	M
CO3	M	S	M	S	S	S	M	M	M	S
CO4	S	M	S	M	S	S	M	S	S	M
CO5	S	S	S	S	M	M	M	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low (may be avoided)

Semester: IV,

Paper Type: Core Paper

Paper code.....

Name of the Paper: INVESTMENT & PORTFOLIO MANAGEMENT

Credit: 4

Total Hours per Week: 6 Hrs. Lecture Hours: 6 Hrs. Tutorial Hours: Nil. Practical Hours: Nil

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### Course Objective

1. To infuse basic knowledge in proposed investors as to select the better investment proposal.
2. To create awareness among the investors about unscrupulous trade practices happening in the security market thereby protecting their interests.
3. To Impart the students about basic Fundamental Analysis, Economic Analysis and Technical Analysis.
4. To facilitate the students about Valuation of Securities, ABM, YBM,FVM.
5. To Let students to know about Efficient Market Hypothesis, Random Walk Theory, Markowitz Theory.

### Course Outcomes

1. Making the students being well aware of types of financial markets
2. Testing the knowledge of students about measurement of risk and return.
3. Asses the performance of students in relation to Fundamental Analysis, Economic Analysis, Industry Analysis and Company Analysis.
4. Evaluate student's knowledge on valuation of equity shares, preference shares, debentures and bonds
5. Getting the students to familiarize Efficient Market Hypothesis

### Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	No	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	No	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

### UNIT-1: - Introduction

Teaching Hours: 18 Hrs

Properties of financial assets - Financial Markets - Investments - Types - Characteristics - Objectives - Types of Investors - Investment Vs. Gambling, Speculation, Speculation Vs. Gambling.

**UNIT-2: - Security Analysis****Teaching Hours: 18 Hrs**

Nature and Scope of Security Analysis - Concept of Risk and Return - Sources of Risk - Types of Risk - Risk Aversion and Risk Premium - Measurement of Risk: Standard Deviation as a measure of Risk,  $\beta$  as a measure of Risk) - Measurement of Return from Historical data.

**UNIT-3: - Fundamental & Technical Analysis****Teaching Hours: 18Hrs**

Fundamental Analysis - Economic Analysis, Industry Analysis and Company Analysis - Technical Analysis - Trend Indications - Indices and Moving applied in Technical Analysis.

**UNIT-4: - Valuation of Security****Teaching Hours: 18 Hrs**

Valuation of Securities - Equity Shares: Assets Backing Method, Yield Basis Method, Fair Value Method, Return on Capital Employed and Price Earning Method. Preference Shares: Dividend Discount Model, Yield on Preference Shares. Debentures and Bonds: Market Discount Rate, Spot and Forward rate, Binominal Interest Rate Free, Maturity Pricing.

**UNIT-5: - Model theory of Security****Teaching Hours: 18 Hrs**

Efficient Market Hypothesis - Random Walk Theory - Markowitz Theory - Sharpe's Optimisation Solution - Down Theory - CAPM model - SML, CML.

**Text Book**

1. Dr. Bhalla V.K. Investment Management, S. Chand and Company, New Delhi.
2. Rustagi R.P. Investment Analysis and Portfolio Management, Sultan Chand & Sons, New Delhi.

**References**

1. Dr.Ranganatham m & Madhumathi R. Investment Analysis 7 Portfolio Management. Pearson Education, New Delhi.
2. Fisher & Jordan, Security Analysis and Portfolio Management, Prentice Hall of India, New Delhi.
3. Sharpe, William and Gordon, Investment-Prentice Hall of India, New Delhi.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	M	M	S	S	M
CO2	S	M	S	S	M	S	S	M	S	M
CO3	M	S	M	S	S	S	M	M	M	S
CO4	S	M	S	M	S	S	M	S	S	M
CO5	S	S	S	S	M	M	M	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)

Semester: IV,

Paper Type: Core Paper

Paper code.....

Name of the Paper: **PROJECT DEVELOPMENT**

Credit: 5

Total Hours per Week: 5 Hrs. Lecture Hours: 5Hrs. Tutorial Hours: Nil. Practical Hours: Nil

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### Course Objective

1. To study Project development cycle, Project Appraisal, Project Financing and Selection and Risk Management.
2. To Enhance the knowledge about the types of Appraisals.
3. To facilitate the students to the understanding Project cost and social cost.
4. To enable the students, Learn Selection of Project and Programming.
5. To Impart Knowledge on Project control and budgetary control.

### Course Outcomes

1. The students will be able to understand the Project and its development:
2. The students will be able to understand the Capital expenditure decisions of projects.
3. The students will be able to understand the Economic Viability of the project.
4. The students will be able to understand the Sources of Project Finance.
5. The students will be able to understand the Project schedule and control mechanism.

### Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	No	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

<b>UNIT-1: - Project</b>	<b>Teaching Hours: 15 Hrs</b>
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Meaning and overview – Project Development Cycle – Capital Expenditure Decisions – Importance and Difficulties.

<b>UNIT-2: -Project Appraisal</b>	<b>Teaching Hours: 15 Hrs</b>
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Aspects of Appraisal – Market Appraisal – Technical Appraisal – Financial Appraisal – Economic Appraisal, Project formulation, and Feasibility Report.

**UNIT-3: -Project Cost and Means of Finance****Teaching Hours: 15Hrs**

Project cost – Social Cost and Social Benefit. Terms Loans – Loans from Development banks – Assistance from Indian Finance Corporations and International Finance Corporations. External commercial borrowing.

**UNIT-4: - Project Selection****Teaching Hours: 15 Hrs**

V Selection of a suitable project – Programming – Scheduling and Controlling Mechanism.

**UNIT-5: - Project Control****Teaching Hours: 15 Hrs**

Time and cost control – Budgetary control – corrective and preventive actions. Risk Management function.

**TEXT BOOKS:**

1. Prasanna Chandra, Projects – Preparation Appraisal, Budgeting and Implementation, 3<sup>rd</sup> ed. Tata McGraw- Hill Publishing Company Limited, New Delhi.
2. Dr. Gupta, C.B. &Dr. Srinivasan, N.P. Entrepreneurial Development, Sultan Chand & sons, New Delhi.

**REFERENCE BOOKS**

1. Bryce, M.D. Industrial Development: A Guide for Accelerating Economic Growth, McGraw- Hill, 1960 New York.
2. Varma, M.L. Foreign Trade Management in India, Vikas Publishing House, 1993, New Delhi.
3. Jeevanandam, C. Foreign Exchange, Sultan Chand & sons, 1994, New Delhi.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	M	M	S	S	M
CO2	S	M	S	S	M	S	S	M	S	M
CO3	M	S	M	S	S	S	M	M	M	S
CO4	S	M	S	M	S	S	M	S	S	M
CO5	S	S	S	S	M	M	M	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong, M – Medium, L – Low (may be avoided)



Semester: IV,

Paper Type: Core Paper

Paper code.....

Name of the Paper: **A. FINANCIAL SERVICES**

Credit: 3

Total Hours per Week: 5 Hrs. Lecture Hours: 5 Hrs. Tutorial Hours: Nil. Practical Hours: Nil

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### Course Objective

1. To enhance the understanding of the Financial Institutions and Financial Services Sector.
2. To extend the knowledge of Legal aspects of Factoring and Venture Capital.
3. To facilitate the students to have the deep understanding of Capital Market and stock market in India
4. To bring about the awareness of SEBI Guidelines.
5. To let students to know about Credit rating agencies

### Course Outcomes

1. After studied Unit-1, achieve the target of students having better understanding of Financial Services in India.
2. After studied Unit-2, the student will be able to know the Collect the data from the students pertaining to venture capital
3. After studied Unit-3, Let the students know about Capital Market, Money Market Strategies and present position of stock market in India,
4. After studied Unit-4, the student will be able to have the awareness of SEBI Guidelines and Structure and performance evaluation
5. After studied Unit-5, the student will be able to know about Investor Services & Credit rating agencies.

### Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	No	No	No
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	No	No	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

<b>Unit-1: -Introduction to Financial Services</b>	<b>Teaching Hours: 15 Hrs.</b>
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Financial Services – meaning – Financial Services and economic environment - Legal and Regulatory Framework – Financial Institutions and other participants in the Financial Services Sector.

**Unit-2: -Factoring and Venture Capital****Teaching Hours: 15 Hrs.**

Factoring – Types and Features of Factoring agreement - Legal aspects of Factoring – Factoring in India – Steps involved in Future – **Seed Capital – Bridge capital** -Venture Capital – meaning and characteristics –Criteria for assistance – Schemes and guidelines.

**Unit-3: -Financial Market****Teaching Hours: 15 Hrs.**

Financial market - meaning – Features – Capital Market – primary market – secondary market – present position of stock market in India – money market – characteristics of **Developed** money market – Importance – Problems faced by Indian money market – Difference between capital market and money market.

**Unit-4: - Mutual Funds****Teaching Hours: 15 Hrs.**

Mutual Funds – SEBI Guidelines – Features and types – management – structure and performance evaluation – Growth and recent trends.

**Unit-5: - Credit Rating Agencies****Teaching Hours: 15 Hrs.**

Investor Services – Credit rating agencies – CRISIL, CARE, ICRA – Services – Criteria for rating – symbols

**Text Books:**

1. M.Y.Khan, Indian Financial System, Tata McGraw Hill, 2001.
2. H.R.Machiraju, Indian Financial System, Vikas Publishing House, 1999
3. B.S. Bhatia &G.S.Bhatre, Management of Capital Markets, Financial Services and Insititutions, Deep and Deep Publishers, 2000.

**Reference Books:**

1. Dr. V. Balu, Merchant Banking & Finance Services, Sri Venkateswara Publication, Chennai
2. Dr. N. Permavathy, Financial Services and Stock Exchange, Sri Vishnu Publications, Chennai.
3. Dr.S.Gurusamy, Financial Services and Systems, Vijay Nicholes Imprint Pvt. Ltd., 2004 Chennai.

**Course Material: website links, e-Books and e-journals****Mapping with Programme Outcomes**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	S	M	S	M
CO2	S	S	M	S	S	M	S	M	S	S
CO3	S	S	S	M	M	S	S	S	M	S
CO4	S	S	M	S	S	M	M	M	S	M
CO5	M	S	S	S	M	S	S	S	M	S

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low (may be avoided)

Semester: IV,

Paper Type: Core Paper

Paper code.....

Name of the Paper: **B. INFORMATION TECHNOLOGY IN BUSINESS** Credit: 3

Total Hours per Week: 5 Hrs. Lecture Hours: 5 Hrs. Tutorial Hours: Nil. Practical Hours: Nil

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### Course Objective

1. To Develop skills to practice information systems in Business.
2. To bring understanding about the Accounting and Financial Information Systems
3. To facilitate the students to know about – preparing to online business
4. To provide the students information about Security Issues in E-Commerce
5. To extend the knowledge of Growth of internet

### Course Outcomes

1. After Studied Unit-1, Students will be able to develop skills to practice information systems in Business.
2. After Studied Unit-2, Students will be able understand the Accounting and Financial Information Systems.
3. After studied unit-3, Students will be able to develop to skill by preparing to online business
4. After Studied Unit-4, Students will be able to know the Security Issues in E-Commerce and Risk management approach to e-commerce security.
5. After Studied Unit-5, the student will be able to understand the relevant information technology, growth of internet and Usage of Internet to society.

### Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	No	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	No	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

### Unit-1: Information Technology

Teaching Hours: 15 Hrs.

Meaning - Definition - Types of Information System - Changing decision-making scenario; Quality of information - Role of Information Technology in information generation and value addition.

**Unit-2: -Application of It in Business:****Teaching Hours: 15 Hrs.**

Accounting and Financial Information Systems- Manual System Vs Computer based Accounting System. Marketing Information Systems - Components. Operational and Production Systems – Material Resource Planning. Human Resource Information Systems – Advantages.

**Unit-3: Electronic Business****Teaching Hours: 15 Hrs.**

Computers - Internet business - Definition - Online Business - Business Categories – preparing to online business - Ethics of information technology. E. Business Applications - Business to Business (B2B) - Business to Customers (B2C) - Electronic Shopping.

**Unit-4: - Security Issues in E-Commerce****Teaching Hours: 15 Hrs.**

Security Issues in E-Commerce: Risks of e-commerce –Types and sources of threats, Protecting electronic commerce assets and intellectual property; Risk management approach to e-commerce security.

**Unit-5: - Internet****Teaching Hours: 15 Hrs.**

Meaning of Internet; Growth of internet, Owner of Internet, Anatomy of Internet, Net Etiquette; World Wide Web; Internet Protocols, Usage of Internet to society, Search Engines. Features of Industry 4.0.

**Text Books:**

1. Deepak Bharihoka, Fundamentals of Information Technology, Excel Book, New Delhi
2. Leon a. and Leon M., (2002) Fundamental of Information Technology, Vikas Software Manuals.
3. Comer, Douglas E. (2007), the Internet Book, New Delhi: PHI Learning Private Limited).
4. Morley, Deborah and Charles S. parker (2007) Fundamentals of Computers (New Delhi: Learning India Pvt. Ltd.)
5. . Laudon, Kenneth C. and Jane P. Laudon, (2003), Management Information Systems (New Delhi: Prentice Hall of India.

**Reference Books:**

1. O.P.Wali- Information Technology for Management- Wiley Publications.
2. Dr.madhulikajainsatish information Technology Concepts- BPB Publications.
3. V.Rajaraman- Introduction to Information Technology- PHI Publications.
4. Pandey- E-Commerce and Applications – S.K. Kataria & Sons
5. Henry Chan -E-Commerce-Wiley Publications.

### Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	M	M	S	S	M
CO2	S	M	S	S	M	S	S	M	S	M
CO3	M	S	M	S	S	S	M	M	M	S
CO4	S	M	S	M	S	S	M	S	S	M
CO5	S	S	S	S	M	M	M	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low (may be avoided)

**Semester: IV**

**Paper Type: Core Elective**

**Paper code.....**

**Name of the Paper: C.ENTREPRENEURIAL DEVELOPMENT**

**Credit: 3**

**Total Hours per Week: 5 Hrs. Lecture Hours: 5 Hrs. Tutorial Hours: Nil. Practical Hours: Nil**

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**Course Objectives**

1. To enhance the deep understanding of the Entrepreneur and Entrepreneurship Qualities.
2. To extend the knowledge of devaluations of Joint Rights, liabilities and Discharge of contract.
3. To facilitate the students to have the understanding about Indemnity and Guarantee
4. To enable the students to know about Bailment and pledge
5. To let students to know about Contract of Agency and Termination agency.

**Course Outcomes:**

1. After studying Unit-1 students will be able to acquire the basic knowledge and understand the Concept of Entrepreneur and Entrepreneurship and Major Entrepreneurial.
2. After studying Unit-1 students will be able to know Types of Entrepreneur and knowledge & skills required for an Entrepreneur.
3. After studying Unit-2 students will be able to identify the Entrepreneurial Environment and Economic and Non-Economic Factors.
4. After studying Unit-2 students will be able to understand the Entrepreneurial Motivation and the need for EDPS.
5. After studying Unit-3 students will be able to know how to select the Sources of Business/Product ideas and Market Research.
6. After studying Unit-3 students will be able to find out the Selection of a project – Project Report Preparation and Evaluation Criteria..
7. After studying Unit-4 students will be able to understand the Institutional Finance, Term Lending Institutions and Commercial Banks.
8. After studying Unit-4 students will be able to identify the various funding agencies like SISI DIC – SIDCO – SIPCOT and ITCOT – Microfinance and Self Help Groups.
9. After studying Unit-5 students will be able to understand the how to Launch and Develop Small Business, Institutional Support to Small Business and Growth Strategies.
10. After studying Unit-5 students will be able to know the monitoring and evaluation of small business, industrial sickness, causes and consequences and prevent of industrial sickness

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit 1: - Concept of Entrepreneur****Teaching Hours: 15 Hrs**

Concept of Entrepreneur and Entrepreneurship – Major Entrepreneurial Competencies – Qualities of Successful Entrepreneur – Types of Entrepreneurs – Knowledge and Skills Required for an Entrepreneur.

**Unit 2: - Entrepreneurial Environment Teaching Hours: 15 Hrs**

Entrepreneurial Environment – Economic and Non-Economic Factors – Entrepreneurial Motivation – Need for EDPS.

**Unit 3: - Selection of a Business Project Teaching Hours: 15 Hrs**

Sources of Business / Product ideas – Market Research – Pre-feasibility study - Criteria for Selection of a project – Project Report Preparation and Evaluation Criteria.

**Unit 4: -Small Business Finance****Teaching Hours: 15 Hrs.**

Institutional Finance – Term Lending Institutions – Commercial Banks – State Finance Corporations – Small Industries Development Bank of India (SIDBI) – Small Industries Service Institute (SISI) – District Industries Centre (DIC) – SIDCO – SIPCOT and ITCOT – Microfinance and Self-Help Groups.

**Unit 5: - Small Business Launching Teaching Hours:15 Hrs.**

Launching and Development of Small Business – Institutional Support to Small Business – Growth Strategies – Product Launching – Monitoring and Evaluation of Small Business – Industrial Sickness – Causes and Consequences – Prevent in Sickness.

**Text Book:**

1. Jayshree Suresh, Entrepreneurial Development, Margham Publications, Chennai.
2. Khanka, S.S. Entrepreneurial Development S. Chand & Co., New Delhi
3. Ramachandran, Entrepreneurship Development McGraw-Hill Education (India) Pvt Limited, Noida
4. Dr. Nitin Zaware Dr. Shilpa, Entrepreneurship Development, Publisher: Thakur Publication Pvt. Ltd. Lucknow
5. Anil Kumar, Entrepreneurship Development, New Age International, New Delhi

## Reference Books

1. N.D. Kapoor, Business Laws, Sultan Chand & Sons, New Delhi.
2. R.S.N. Pillai & Bagavathi, Business Laws, S. Chand & Co., New Delhi.
3. Hitesh Jhanji, Entrepreneurship and Small Business Management, Excel Books Private Limited, New Delhi
4. Dr. Mintu Gogoi, Anil Tanti & Gautam Hazarika, Entrepreneurship Development, Mahaveer Publications, Assam
5. Dr. O. P. Gupta, Dr. Vijay Gupta, Fundamentals of Entrepreneurship, SBPD Publishing House, Agra

## Course Material: website links, e-Books and e-journals

1. Entrepreneurship Development - Himalaya Publishing House  
<https://www.himpub.com>
2. Entrepreneurship Development | Journals | Books and Articles  
<https://iupindia.in> › Entrepreneurship\_Development
3. Entrepreneurship Development - A. Nirjar - Google Books  
<https://books.google.com>
4. Entrepreneurship Development by Abha Mathur for CBCS ...  
<https://www.taxmann.com>
5. Free Entrepreneurship - Study Online and for Free  
<https://www.alison.com>

## Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	S	S	S	M	S	S
CO2	M	S	S	S	M	S	S	S	S	M
CO3	S	S	M	S	S	S	M	S	S	S
CO4	S	M	S	S	S	M	S	S	M	S
CO5	S	S	S	M	S	S	S	M	S	S

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low (may be avoided)



Semester: IV

Paper Type: Core Elective

Paper code.....

Name of the Paper: A. OFFICE MANAGEMENT

Credit: 3

Total Hours per Week: 3 Hrs. Lecture Hours: 3 Hrs. Tutorial Hours: Nil. Practical Hours: Nil

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**Course Objectives**

1. To impart knowledge in office management and its functions and make them to apply in company in practical manner.
2. To understand how to organize their office and maintain filing system.
3. To inspire the students to apply the knowledge gained in Office forms and records.
4. To provide the students the avenues of studies in Office Machines and equipment.
5. To teach the recent developments in the different ways of Measurement of Office Work.

**Course Outcomes**

1. After Studied Unit-1, Students will be able to support management in office administration.
2. After Studied Unit-2, Students will be able to prepare business documents and records.
3. After studied unit-3, Students will be able to manage records and files. Students will also able to demonstrate business communication skills
4. After Studied Unit-4, Students will be able to utilize appropriate office technology. Students will also able to execute the duties of an office administrator.
5. After Studied Unit-5, the student will be able to know about to role of management in the workplace, levels and functions of management

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	No	No	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	No	No
4	Yes	Yes	Yes	No	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

**Unit-1: Office Management: Introduction**

**Teaching Hours: 9 Hrs.**

Office and office Management –meaning of office, function of office, primary and administrative functions, importance of office. Relation of office with other departments of business Organization. Concept of paperless office, virtual office, back and front office, open and private office. Definition and elements of office management, duties of an Office Manager.

**Unit-2: Filing System****Teaching Hours: 9 Hrs.**

Filing and Indexing –Meaning and importance of filing, essential of good filing system. Centralized and decentralized filing system. Digital filing-Meaning-Types and importance. Meaning, need and types of indexing used in the business organization.

**Unit-3: Office Forms****Teaching Hours: 9 Hrs.**

Office forms–Meaning and types of forms used in business organization, advantages, forms controls, objectives, form designing, principles of forms designing and specimens of forms used in office. Office Record Management –Meaning, importance of record keeping management, principles of record management and types of records kept in a business organization.

**Unit-4: Office Machines and Equipment****Teaching Hours: 9 Hrs.**

Office Machines and equipment –Importance, objectives of office machines. Office Safety and Security –Meaning, importance of office Safety, safety hazards and steps to improve officesafety. Security hazards and steps to improve office security.

**Unit- 5: Measurement of Office Work****Teaching Hours: 9 Hrs.**

Measurement of Office Work –Importance, purpose, difficulty in measuring office work. Different ways of measurement, setting of work standards, benefits of work standards. Techniques of setting standards. Office Manuals –Meaning, need, types of office manuals and steps in preparing of office manuals.

**Text Books:**

1. S.P.Arrora -Office organization and management- Vikas publishing house, 2009.
2. Chopra-Office management-Vikas publishing house 2nd revised edition, 2015.
3. Balachandran & Ravichandiran, Office Management, McGraw Hill Publications, New Delhi.
4. Ranjan Nangia -Office management- - Neha Publishers crescent publishing corporation, 2012
5. R.S.N. Pillai & Bagavathi, Office Management, S. Chand Publications, New Delhi.

**Reference Books:**

1. M.E. Thukaram Rao-Office management and organization-atlantic publishers and distributors, 2000
2. Dr. R. K. Chopra & Priyanka Gauri-Office management-Himalaya publishing house 17<sup>th</sup> revised and updated edition, 2020.
3. R.S.N. Pillai & Bagavathi, Modern Office Management, S. Chand Publications, New Delhi.

## Course Material: website links, e-Books and e-journals

### Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	S	M	S	S	M
CO2	S	S	S	S	S	S	M	S	M	S
CO3	S	S	S	S	M	M	S	M	S	M
CO4	S	S	M	M	S	S	S	M	S	S
CO5	M	S	M	S	S	S	M	S	M	S

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low (may be avoided)

Semester: IV

Paper Type: Core Elective

Paper code.....

Name of the Paper: **B. BUSINESS ORGANISATION**

Credit: 3

Total Hours per Week: 3 Hrs. Lecture Hours: 3 Hrs. Tutorial Hours: Nil. Practical Hours: Nil

**Course Objectives**

1. To make students to understand the concept of business and Business ethics
2. To expand the awareness of forms of business organization
3. To facilitate the students to the understanding on size of industry
4. To bring the subject knowledge about functions of Stock Exchanges
5. To let students to be acquainted with on the subject of Trade Association & Chamber of commerce.

**Course Outcomes:**

1. After studied Unit-1, the student will be able to know about Basics of Business Organization
2. After studied Unit-2, the student will be able to aware about different forms of business organization
3. After studied Unit-3, the student will be able to gain knowledge on Industry location & operations
4. After studied Unit-4, the student will be able to Facilitate to get exposure on Functioning of Stock Exchange.
5. After studied Unit-5, the student will be able to get full information on Trade Association & Chamber of commerce.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	No	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	No	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

**Unit-1: Introduction to Business Organisation**

**Teaching Hours: 9 Hrs.**

Business and Business Organisation- meaning and types – profession – importance of business Organization- Social Responsibilities of Business- Business Ethics.

**Unit-2: Forms of Business organization**

**Teaching Hours: 9 Hrs.**

Forms of Business organization- sole trader- partnership- joint Hindu family- joint stock companies – co-operative societies – public utilities and public enterprises.

**Unit-3: Organisation Process****Teaching Hours: 9 Hrs.**

Organization Process – Importance and Principles – Types of organization structure – Centralization and decentralization – Departmentation and Delegation of authority.

**Unit-4: Location of Industry****Teaching Hours: 9 Hrs.**

Location of industry – factors influencing location – size of industry- optimum firm- advantages of large- scale operation – limitation of small-scale operation.

**Unit-5 Trade Association****Teaching Hours: 9 Hrs.**

Trade association- Chamber of commerce- Functions- objectives – Trade Association - Working in India.

**Text Books:**

1. Y.K. Bhushan, Business organization, Sultan Chand, New Delhi.
2. R.N. Gupta, Business organization & Management, S. Chand & Co. New Delhi.
3. Dr. K. Sundar, Business Organization, Vijay Nicholes Imprint Pvt. Ltd., Chennai.
4. T.N. Chhabra, Business Organisation and Management, Sun India Publications, New Delhi.
5. 3. R. K. Sharma and Shashi K. Gupta, Business Organisation and Management, Kalyani Publishers, 2021.

**Reference Books:**

1. Prakash & Jagadesh, Business organization & Management.
2. Reddy & Gulshar, Principles of Business Organization & Management.
3. Vasudevan & Radhasivam, Business Organization.
4. Balaji & Prasad, Business Organisation, Margham Publications, Chennai.

**Course Material: website links, e-Books and e-journals****Mapping with Programme Outcomes**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	S	M	S	S	S
CO2	S	S	M	S	S	M	S	S	M	S
CO3	S	S	M	S	S	S	S	M	S	M
CO4	S	S	S	S	M	M	S	M	S	S
CO5	M	S	M	M	S	S	S	M	M	S

PO – Programme Outcome, CO – Course outcome S – Strong , M – Medium, L – Low (may be avoided)

Semester: IV

Paper Type: Core Elective

Paper code.....

Name of the Paper: C. Principle of Auditing

Credit: 3

Total Hours per Week: 3 Hrs. Lecture Hours: 3 Hrs. Tutorial Hours: Nil. Practical Hours: Nil

**Course Objective:**

1. To Facilitates the Students to know about Auditing and their nature.
2. To Impart the knowledge on Auditing programme Audit file and Audit note book.
3. To Enable the Students to know about Internal Check and Internal Audit.
4. To Make Aware the Students about Verification and Valuation of assets and liabilities.
5. To Learn Students about Qualification and Disqualification of Auditors, Rights, Powers and Liabilities.

**Course Outcomes**

1. The Students will able to understand the concept of Auditing and Classification.
2. The Students will able to gain knowledge about Audit Programme and importance.
3. The Students will able to get awareness about Internal check and Audit system.
4. The Students will able to understand the Valuation of assets and liabilities of the company.
5. The Students will gain knowledge on qualification and disqualification of Auditors.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	No	No
2	Yes	Yes	Yes	No	Yes	Yes
3	Yes	Yes	Yes	Yes	No	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	No	Yes	Yes

**Unit-1: - Introduction To Auditing**

**Teaching Hours: 9 Hrs.**

Auditing – **Origin** - Meaning and Definition – Nature and Scope of Auditing – Auditing and Investigation – Objectives of Auditing – Advantages and Limitations of Audit – Classification of Audit.

**Unit-2: Audit Programme**

**Teaching Hours: 9 Hrs.**

Meaning and Definition of Audit Programme – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Paper – Vouching and Voucher – Vouching of cash book – Vouching of trading transactions.

**Unit-3: Internal Check and Audit****Teaching Hours: 9 Hrs.**

Internal Check – Meaning, object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit.

**Unit-4: Verification and Valuation of assets and liabilities Teaching Hrs: 9 Hrs.**

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities.

**Unit- Auditor****Teaching Hours: 9 Hrs.**

Qualification and Disqualification of Auditor – Status of an Auditor – Rights – Powers – Duties and Liability of an Auditor.

**Text Books:**

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. B.N. Tandon, Sudharsanam, Sundharabahu – S Chand – Practical auditing.
3. Sundar. K and Pari. K, Vijay Nicole Imprints Private Ltd., Chennai.
4. Dr. T. R. Sharma and Dr. I. M. Sahai, Auditing, Sahitya Bhawan Publications, Agra.
5. Arunkumar & Rachana Sharma, Auditing Theory and Practice, Atlantic Publications, [www.atlanticbook.com](http://www.atlanticbook.com)

**Reference Books:**

1. Sharma, SahityaBhavan, Agra – Auditing
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Pranav Jain, Audit of Financial Statements, Taxman Publications.

**Course Material: website links, e-Books and e-journals****Mapping with Programme Outcomes**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	M	S	M	S
CO2	S	S	M	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	M	S	M	M
CO4	S	M	S	S	M	S	S	S	M	S
CO5	M	S	M	M	S	S	S	M	S	S

PO – Programme Outcome, CO – Course outcome, S – Strong, M – Medium, L – Low (may be avoided)