



HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)

Uthamapalayam, Theni District. Pin Code: 625 533.

DEPARTMENT OF COMMERCE

BACHELOR OF COMMERCE

SYLLABUS

Choice Based Credit System – CBCS

(As per TANSCH/ MKU Guidelines)

with

Outcome Based Education (OBE)

(Academic Year 2020 -2021 onwards)

HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)

Uthamapalayam, Theni District. Pin Code: 625 533.

Name of the Programme: B.Com

Choice Based Credit System (CBCS)

(As per TANSCH/ MKU Guidelines)

with

Outcome Based Education (OBE)

(with effect from the Academic Year 2020 – 2021)

College Vision and Mission

Vision

Our vision is to provide the best type of higher education to all, especially to students hailing from minority Muslim community, rural agricultural families and other deprived, under privileged sections of the society, inculcating the sense of social responsibility in them. Our college is committed to produce talented, duty-bound citizens to take up the challenges of the changing times.

Mission

Our mission is to impart and inculcate social values, spirit of service and religious tolerance as envisioned by our beloved Founder President Hajee Karutha Rowther.

The Vision beckons..... the Mission continues forever.

Programme Educational Objectives (PEO)

Our graduates will be progressive, efficient, value based, academically excellent, creative, collaborative, empowered and globally competent literates with the skills required for societal change.

They will demonstrate

PEO1	Comprehensive knowledge and expertise, employability, the acumen of creative and critical thinking, the spirit of enquiry and professional attitude required for a successful career
PEO2	Accountability, linguistic competence and communication skills in the work environment and beyond
PEO3	Perseverance, effective collaboration, team spirit, leadership and problem solving skills
PEO4	Keen sense of civility, professional ethics, receptivity and moral righteousness
PEO5	Commitment to address social and environmental threats and to act as responsible service-minded, duty-bound global citizens

Department Vision and Mission

Vision

- To impart computer based accounting knowledge
- To make them acquire basic business promotion and managing skills
- To infuse knowledge and confidence to practice business accounts and taxes independently
- To nurture and promote entrepreneurial spirit and innovative in thinking and doing and
- To transform their lives by inculcating, quality education and make them as 'Job providers' by assuming the role of pucca business professionals

Mission

- Strive and achieve excellent standards of quality commerce education through a well designed curriculum in tune with the challenging business world.
- Establish institute - industry interaction programmes to strengthen relationship between them for mutual benefit and social relevance of business.

Programme Outcomes (PO)

On completion (after three years) of B.Com programme, the students are able to

PO1	Acquaint with the Accounting principles, techniques and possess practical knowledge focusing on current business requirements. Acquire familiarities of various laws relating to promotion and management of business enterprises and to Audit programmes. Be conversant in ascertainment of cost of goods manufactured and services offered using relevant costing techniques and methods. Be acquainted with knowledge and skills to aid management in makings relevant managerial decisions in nick of time by providing adequate reliable information.
PO2	Hone marketing skills required for product development, promotion and distribution. Also, develop the role and relevance of retailing business enterprises in the development of Indian economy. Comprehend the current economic affairs of the nation relating to agricultural policy, industrial policy, insurance and banking sector and also to understand the complexities of challenges for Global business and organisational issues of International business.
PO3	Enhance the business communicative skills in order to manage and control office systems. Further, to brim with confidence to promote an organisation and run independently with professional outlook. Develop the ability and exposure in preparing statements for individuals and businesses for assessing tax liability, GST filing etc; and also to train the learners in preparation of documents using MS – Word, MS – Excel, MS – Power Point and MS- Access.
PO4	Inculcate an ability to procure manage and deployment of fund in businesses and to prepare and analyse the financial statements relating to banking and insurance companies and attaining its relevant practical problems. Develop the ability of basic mathematical and statistical skills to promote critical and logical blend of thinking which helps the business to use the facilities of modern banking technology
PO5	Ability to develop entrepreneurial skills and creativity in order to promote out of box thinking and to focuses human resources as a pivotal part in the industrial relations and business undertakings in the attainment of goals of organisation. Enhance the personality relating to physical, mental and emotional aspects and develop social integration and social justice.

Programme Specific Outcomes (PSO)

A graduate of B.Com. after three years' will

PS01	Developing Practical Accounting Skills: Developing the practical skills in preparing accounting statements for individuals and businesses and the ability to interpret their statements to facilitate financial decision making.
PS02	Developing Marketing Professional Skills: The understanding of nuances of marketing with practical exposure to current market environment help them becoming marketing professionals.
PS03	Business Managing Skills: The knowledge on promoting, organising and running a business enterprise helps them to acquire all round business skills to manage a modern enterprise successfully. The knowledge on poverty eradication and reducing unemployment problems also helps to increase national economy.
PS04	Independent Tax Practicing Skills / Tax Application and Practices: The understanding and critical learning of tax planning and application infuses confidence to act as independent tax practitioners like GST practitioner
PS05	Entrepreneurial Thrust and Innovation: The entrepreneurial thrust in nurturing entrepreneurial spirit and innovation promotes creativity and groom them as entrepreneurs. Further, the knowledge on modern business and its related developments with much practical exposure enhanced their chances of becoming a business professional.

Programme Scheme

Eligibility

Passed in Higher Secondary examination conducted by the Board of higher secondary education, government of Tamil Nadu, or any other Examination accepted by the Syndicate as Equivalent.

For Programme Completion

A Candidate shall complete:

- Part I - Language papers – Tamil/Arabic/Malayalam in semesters I, II, III and IV respectively
- Part II - Language papers - English in semesters I, II, III, IV respectively
- Part III - Core papers in semesters I, II, III, IV, V and VI respectively
- Part III - Allied papers in semesters I, II, III, and IV respectively
- Part III - Elective papers in semesters V and VI respectively
- Part IV - Non- Major Elective papers in semesters I and II respectively
- Part IV - Skill based Subject papers in semesters III, IV, V and VI respectively
- Part IV - Value Education paper in semester I
- Part IV - Environmental Studies paper in semester II
- Part V - Extension activity in semester IV

Scheme of Examinations under Choice Based Credit System

Term End Examinations (TEE)	- 75 Marks
Continuous Internal Assessment Examinations (CIAE)	- 25 Marks
Total	- 100 Marks

Pattern of Continuous Internal Assessment Examinations (CIAE)

Average of Two Internal Tests (each 20 marks)	- 20 Marks
Assignment	- 05 Marks
Total	- 25 Marks

Pattern of Term End Examinations

(Max. Marks: 75 / Time: 3 Hours)

External Examinations Question Paper Pattern for Part I & III and Part IV (Non- Major Elective & Skill based Subject)

Section – A (10 X 1 = 10 Marks)

Answer ALL questions.

- Questions 1 - 10
- Two questions from each unit
- Multiple choice questions and each question carries Four choices

Section – B (5 X 7 = 35 Marks)

Answer ALL questions choosing either A or B.

- Questions 11 - 15
- Two questions from each unit (either.... or.... type)
- Descriptive Type

Section – C (3 X 10 = 30 Marks)

Answer any THREE out of five questions.

- Questions 16 - 20
- One question from each unit
- Descriptive Type

External Examinations Question Paper Pattern for Part IV (Environmental Studies and Value Education)

Section – A: (5 X 6 = 30 Marks)

Answer ALL questions choosing either A or B.

- Questions 1 - 5
- Two questions from each unit (either.... or.... type)
- Descriptive Type

Section – B (3 X 15 = 45 Marks)

Answer any THREE out of five questions.

- Questions 6 – 10
- One question from each unit
- Descriptive Type

Part V (Extension Activities)

- Internal Evaluation

Passing Marks

Minimum 27 for External Exam

Eligibility for the degree – passing minimum is **40%**

Practical Examination

Internal – 40 marks

External – 60 marks

Total – 100 marks

Passing minimum is **40%**

Weightage

Weightage for Bloom's Taxonomy	Percentage	Marks	
		CIAE	TEE
Knowledge (Remembering) – K1	40	10	30
Understanding – K2	40	10	30
Applying – K3	20	5	15
Gross Total	100	25	75

Assessment

Distribution of questions and marks for Continuous Internal Assessment Examinations

Bloom's Taxonomy	Section A	Section B	Section C	Total
Knowledge(K1)	2 (2)	1 (a or b) (3)	1 (5)	25 marks
Understanding(K2)	2 (2)	1 (a or b) (3)	1 (5)	
Apply(K3)	Assignment (5)			

Distribution of questions and marks for Term End Examinations

Bloom's Taxonomy	Section A	Section B	Section C	Total
Knowledge(K1)	2 (2)	4 (a or b) (28)	-----	Total 75 Marks
Understanding(K2)	3 (3)	1 (a or b) (7)	2 out of 3 (20)	
Apply(K3)	5 (5)	-----	1 out of 2 (10)	

Note: Figures in parenthesis are Marks

Credits Distribution

Part	Course Category	Courses	Credits	Total Marks
I	Language	2	6	200
II	English	2	6	200
III	Core, Elective & Allied	29	110	2900
IV	Non- Major Elective	2	4	200
	Skill based Subject	4	8	400
	Value Education	1	2	100
	Environmental Studies	1	2	100
V	Extension Activities	1	2	100
		42	140	4200

Details of Course Category, Code, Credits & Title

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester - I							
Part - I							
Language - I	20UCRL11	Vaniga Kadithangal	4	25	75	100	3
Part - II							
English - I	20UENL11	English for Enrichment - I	6	25	75	100	3
Part - III (OBE)							
Core – I	20UCRC11	Financial Accounting I	4	25	75	100	4
Core – II	20UCRC12	Marketing Management	4	25	75	100	4
Allied – I	20UECA11	Managerial Economics	8	25	75	100	4
Part - IV							
NME – I	20UCRN11	Business Accounting	2	25	75	100	2
VED	20UVED11	Value Education	2	25	75	100	2
Total			30			700	22
Semester - II							
Part - I							
Language - II	20UCRL21	Aluvalaga Melanmai	4	25	75	100	3
Part - II							
English - II	20UENL21	English for Enrichment - II	6	25	75	100	3
Part - III (OBE)							
Core - III	20UCRC21	Financial Accounting II	4	25	75	100	4
Core – IV	20UCRC22	Business Organisation	4	25	75	100	4
Allied – II	20UECA21	Economic Development of India	8	25	75	100	4
Part - IV							
NME – II	20UCRN21	Retail Marketing	2	25	75	100	2
EVS	20UEVS21	Environmental Studies	2	25	75	100	2
Total			30			700	22

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester - III							
Part – III (OBE)							
Core -V	20UCRC31	Business Statistics and Operations Research	5	25	75	100	4
Core –VI	20UCRC32	Cost Accounting	4	25	75	100	4
Core – VII	20UCRC33	Financial Accounting III	5	25	75	100	4
Core–VIII	20UCRC34	Business Law I	4	25	75	100	3
Core- IX	20UCRC35	Auditing	4	25	75	100	3
Allied-III	20UECA33	Modern Banking	6	25	75	100	3
Part - IV							
SBS – I	20UCRS31	MS Office Practical	2	40	60	100	2
Total			30			700	23
Semester – IV							
Part – III (OBE)							
Core –X	20UCRC41	Business Mathematics	6	25	75	100	4
Core –XI	20UCRC42	Management Accounting	5	25	75	100	4
Core–XII	20UCRC43	Partnership Accounts	6	25	75	100	4
Core- XIII	20UCRC44	Business Law II	5	25	75	100	3
Allied – IV	20UECA43	Elements of Banking and Insurance	6	25	75	100	3
Part - IV							
SBS – II	20UCRS41	Arithmetic Ability	2	25	75	100	2
Part - V							
EA		Extension Activities**	--	100	--	100	2
Total			30			700	22

Part – V
Extension Activities**

S.No.	Course Code	Course Title	Max. Marks	Credits
1.	20UNCC41	National Cadet Corps (Army)	100	2
2.	20UNCC42	National Cadet Corps (Navy)	100	2
3.	20UNSS41	National Service Scheme	100	2
4.	20UPED41	Physical Education	100	2
5.	20UYRC41	Youth Red Cross	100	2
6.	20URRC41	Red Ribbon Club	100	2
7.	20UHRC41	Human Rights Club	100	2
8.	20UCOC41	Consumer Club	100	2
9.	20UYOC41	Yoga Club	100	2
10.	20UHFC41	Health and Fitness Club	100	2
11.	20UECC41	Eco Club	100	2
12.	20ULIC41	Library & Information Science Club	100	2
13.	20USCC41	Science Communication Club	100	2
14.	20UFAC41	Fine Arts Club	100	2

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester - V							
Part - III (OBE)							
Core – XIV	20UCRC51	Corporate Accounting I	6	25	75	100	4
Core - XV	20UCRC52	Income Tax Law and Practice I	5	25	75	100	4
Core - XVI	20UCRC53	Entrepreneurial Development	4	25	75	100	4
Core – XVII	20UCRC54	Human Resource Management	4	25	75	100	4
Core - XVIII	20UCRC55	Principles of Management	5	25	75	100	4
Elective - I	20UCRE51	Investment Management	4	25	75	100	3
	20UCRE52	Industrial Relations					
	20UCRE53	Advertising Theory and Practice					
Part - IV							
SBS – III	20UCRS51	Communicative Skills	2	25	75	100	2
Total			30			700	25
Semester - VI							
Part - III (OBE)							
Core – XIX	20UCRC61	Corporate Accounting II	6	25	75	100	4
Core – XX	20UCRC62	Financial Management	5	25	75	100	5
Core – XXI	20UCRC63	Income Tax Law and Practice II	5	25	75	100	4
Core – XXII	20UCRC64	Indirect Taxes and GST	4	25	75	100	4
Core – XXIII	20UCRC65	Business Environment	4	25	75	100	4
Elective - II	20UCRE61	International Business	4	25	75	100	3
	20UCRE62	Logistics and Supply Chain Management					
	20UCRE63	Innovation Management					
Part - IV							
SBS - IV	20UCRS6P	Accounting Package - Practical	2	40	60	100	2
Total			30			700	26
Grand Total			180			4200	140

Course Code	Course Title	Category	Total Hours	Credits
20UCRL11	Vaniga Kadithangal	Language - I	60	3

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To compare business and friendly letter formats, write letters in response to specific writing prompts and apply the knowledge of language structure and conventions.

Syllabus

UNIT I

12 Hours

பெரிய அளவிலும் – சிறிய அளவிலும் எழுதும் – பெரிய அளவிலும் –
சிறிய அளவிலும் எழுதும் – பெரிய அளவிலும் – சிறிய அளவிலும் –
சிறிய அளவிலும்.

UNIT II

12 Hours

பெரிய அளவிலும் – சிறிய அளவிலும் எழுதும் – பெரிய அளவிலும் –
சிறிய அளவிலும் எழுதும் – பெரிய அளவிலும் – சிறிய அளவிலும் –
சிறிய அளவிலும்.

UNIT III

12 Hours

பெரிய அளவிலும் – சிறிய அளவிலும் எழுதும் – பெரிய அளவிலும் –
சிறிய அளவிலும் எழுதும் – பெரிய அளவிலும் – சிறிய அளவிலும் –
சிறிய அளவிலும்.

UNIT IV

12 Hours

பெரிய அளவிலும் – சிறிய அளவிலும் எழுதும் – பெரிய அளவிலும் –
சிறிய அளவிலும் எழுதும் – பெரிய அளவிலும் – சிறிய அளவிலும் –
சிறிய அளவிலும்.

UNIT V

12 Hours

பெரிய அளவிலும் – சிறிய அளவிலும் எழுதும் – பெரிய அளவிலும் –
சிறிய அளவிலும் எழுதும் – பெரிய அளவிலும் – சிறிய அளவிலும் –
சிறிய அளவிலும்.

Text Books

பெரிய அளவிலும் – சிறிய அளவிலும் எழுதும் – பெரிய அளவிலும் –
சிறிய அளவிலும் எழுதும் – பெரிய அளவிலும் – சிறிய அளவிலும் –
சிறிய அளவிலும்.

Reference Books

பெரிய அளவிலும் – சிறிய அளவிலும் எழுதும் – பெரிய அளவிலும் –
சிறிய அளவிலும் எழுதும் – பெரிய அளவிலும் – சிறிய அளவிலும் –
சிறிய அளவிலும்.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	பெரிய எண்ணிக்கை - பெரிய எண்ணிக்கை பெரிய எண்ணிக்கை - பெரிய எண்ணிக்கை - பெரிய எண்ணிக்கை பெரிய எண்ணிக்கை	6	Discussion
1.2	பெரிய எண்ணிக்கை - பெரிய எண்ணிக்கை - பெரிய எண்ணிக்கை.	6	Discussion
UNIT - II			
2.1	பெரிய எண்ணிக்கை - பெரிய எண்ணிக்கை பெரிய எண்ணிக்கை - பெரிய எண்ணிக்கை.	6	Chalk & Talk
2.2	பெரிய எண்ணிக்கை - பெரிய எண்ணிக்கை பெரிய எண்ணிக்கை.	6	Discussion
UNIT - III			
3.1	பெரிய எண்ணிக்கை - பெரிய எண்ணிக்கை பெரிய எண்ணிக்கை - பெரிய எண்ணிக்கை	6	Discussion
3.2	பெரிய எண்ணிக்கை - பெரிய எண்ணிக்கை - பெரிய எண்ணிக்கை பெரிய எண்ணிக்கை - பெரிய எண்ணிக்கை.	6	Chalk & Talk
UNIT - IV			
4.1	பெரிய எண்ணிக்கை - பெரிய எண்ணிக்கை	6	Chalk & Talk
4.2	பெரிய எண்ணிக்கை - பெரிய எண்ணிக்கை பெரிய எண்ணிக்கை.	6	Discussion

UNIT - V			
5.1	□□□□ □□□□□□□□ – □□□□□□ □□□□□□□□ - □□□□ □□□□□□□□	6	E-Resources
5.2	□□□□□□ □□□□□□□□□□ – □□□□□□ □ □□□□□□□ □□□□□□□□ □□□□□□□□□□ □□□□□□ □□□□□□□□□□.	6	Chalk & Talk
Total		60	

Course Designer

Mr. M. Mohamed Ilyas

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC11	Financial Accounting I	Core - I	60	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	✓

Preamble

Students will learn relevant financial accounting career skills, applying both quantitative and `qualitative knowledge in their future careers in business.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Acquire knowledge on accounting principles, accounting standards. Prepare ledger accounts using double entry book keeping and record journal entries accordingly.	K1 ,K2,K3
CO2	Illustrate the final accounts of sole trading concern with apply adjustments	K1,K2, K3
CO3	Identify the errors in accounting and able to rectify them. Prepare Bank reconciliation statement from incomplete records	K1 ,K2,K3
CO4	Summarize with the steps involved in calculation of average due date for determining interest on drawings. Demonstrate and applying the various methods of calculation of interest	K1 ,K2,K3
CO5	Demonstrate the concept of consignment and accounting treatment of the various aspects of consignment. Easily can recording entries in joint venture accounts and differentiate with partnership accounts	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	2	2	3	1
C02	3	2	2	1	1
C03	1	2	2	2	2
C04	3	2	2	2	1
C05	1	2	2	2	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01		2	2	2	2
C02	3	2	2	3	2
C03	3	2	2	2	2
C04	2	2	3	2	2
C05	3	3	3	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Accounting Principles – concepts and conventions – Double Entry System of Book keeping – Journals, Ledgers – Subsidiary Books – Trial Balance - preparation of Cash Book - Accounting Standards

UNIT II

12 Hours

Preparation of Final Accounts of a sole trading concern with adjustments.

UNIT III

12 Hours

Errors – Classification and Types of Errors – Rectification of errors – Preparation of Suspense Account - Bank Reconciliation Statement – All models

UNIT IV

12 Hours

Average due date – Calculation of due date based on holidays intervention- Interest calculation.

Account Current – Methods of Calculation of Interest- Product Method - Red Ink Interest Method– Epoque method – Periodic Balance Method.

UNIT V

12 Hours

Consignment Accounts–Invoicing goods at cost price– Pro-forma invoice price– Valuation of unsold stock – Loss of Stocks – Accounting treatment Normal Loss and Abnormal Loss. Joint Venture Accounts – Recording in individual venture's books – Recording in separate set of books.

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory

Text Books

R. L. Gupta & Radheswamy, *Advanced Accounting*, Sultan Chand & Sons, New Delhi -110055, 2006, First Revised Edition.

Reference Books

S.P. Jain & K.L. Narang, *Advanced Accounting*, Narang, Kalyani Publishers, New Delhi, 2012 - First edition.

R. Srinivasa Putty H.R. Appannaiah, *Fundamentals of Accounting*, Himalaya publishing House, Mumbai, 2012, 3rd Edition

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Concepts and conventions Double Entry System of Book keeping Journals, Ledgers Subsidiary Books Trial Balance preparation of Cash Book	10	Chalk & Talk
1.2	Accounting Standards	2	Chalk & Talk
UNIT - II			
2.1	Preparation of Final Accounts of a sole trading concern with adjustments.	12	Chalk & Talk
UNIT - III			
3.1	Classification and Types of Errors- Rectification of errors- Preparation of Suspense Account	7	Chalk & Talk
3.2	Bank Reconciliation Statement All models	5	Chalk & Talk

UNIT - IV			
4.1	Average due date Calculation of due date based on holidays intervention Interest calculation.	6	Discussion
4.2	Account Current Methods of Calculation of Interest Product Method Red Ink Interest Method Epoque method periodic Balance Method.	6	E-Resources
UNIT - V			
5.1	Consignment Accounts Invoicing goods at cost price Proforma invoice price Valuation of unsold stock Loss of Stocks Accounting treatment Normal Loss and Abnormal Loss	7	Chalk & Talk
5.2	Joint Venture Accounts – Recording in individual venture’s books – Recording in separate set of books	5	Chalk & Talk
Total		60	

Course Designer

Dr. S. FAIZ AHAMED

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC12	Marketing Management	Core - II	60	4

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To create awareness among the learners regarding the importance of marketing and the challenges ahead in the competitive business world.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Demonstrate a clear understanding of the basic concepts, functions and importance of marketing and marketing mix	K1,K2,K3
C02	Describe major bases for segmenting consumer and business markets, list the steps in the New Product Development process and the stages in the Product Life Cycle	K1,K2,K3
C03	Classify the marketing channel of distribution to market the product and services effectively	K1,K2,K3
C04	Identify the roles of Advertising, Sales Promotion , Public Relations and personal selling in the promotional mix	K1,K2,K3
C05	Identify and interpret the nature and characteristics of Service marketing in the light of changing consumer needs	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	2	3	3	2	3
C02	3	3	3	3	2
C03	2	3	3	3	3
C04	2	3	3	3	2
C05	3	3	3	2	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	2	2	3
C02	3	3	2	3	2
C03	2	2	3	3	3
C04	2	3	3	3	3
C05	3	3	3	2	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Definition and Meaning of Marketing – Modern Concept of Marketing – Functions of Marketing–Marketing Management–Meaning and Importance–Marketing Mix (Product–Price–Place–Promotion).

UNIT II

12 Hours

Market Segmentation – Meaning – Bases – Products – classification and Development of New Product – Product Diversification, Modification and Elimination –Product Life Cycle (PLC) - Branding – Brand loyalty – Packaging – Pricing: Meaning and objectives – Factors Affecting Pricing Decisions – Procedure for Price Determination –Kinds of Pricing.

UNIT III

12 Hours

Channels of Distribution – Meaning and Importance Factors Determining Choice of Channel-(Wholesaler and Retailer) Wholesalers- Types of Wholesaler–Functions Retailers- Types of Retailer–Functions –Direct Marketing

UNIT IV

12 Hours

Promotional Mix- Advertising – Meaning and types–Criticism against Advertising–Public Relation or Publicity–Sales Promotion–Personnel Selling–Objectives and Importance

UNIT V

12 Hours

Service Marketing – Meaning – Characteristics of Services – Managing Service Quality- Categories of Services –Post -Sale Service–Major Trends in Customer Services.

Text Books

Dr. Radha, *Marketing Management*, Prasanna & Co, Chennai -5, 2011

Reference Books

Dr. C. B. Gupta and N. Rajan Nair, *Marketing Management*, Sultan Chand & Sons, New Delhi, January 2018.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Definition and Meaning of Marketing, Modern Concept of Marketing	4	Chalk and Talk
1.2	Functions of Marketing. Marketing Management, Meaning and Importance	4	Web Link
1.3	Marketing Mix (Product–Price–Place–Promotion)	4	YouTube
UNIT - II			
2.1	Market Segmentation, Meaning, Bases	3	Discussion
2.2	Products, Classification and Development of New Product, Product Diversification, Modification and Elimination	3	Chalk and Talk
2.3	Product Life Cycle (PLC), Branding, Brand loyalty, Packaging	3	Web Link
2.4	Pricing: Meaning and objectives, Factors Affecting Pricing Decisions, Procedure for Price Determination, Kinds of Pricing	3	Chalk and Talk

UNIT - III			
3.1	Channels of Distribution, Meaning and Importance	3	Web Link
3.2	Factors Determining Choice of Channel- (Wholesaler and Retailer)	3	Chalk and Talk
3.3	Wholesalers, Types of Wholesaler, Functions	2	Chalk and Talk
3.4	Retailers, Types of Retailer, Functions, Direct Marketing	2	Chalk and Talk
3.5	Channels of Distribution, Meaning and Importance	2	Chalk and Talk
UNIT - IV			
4.1	Promotional Mix	3	Chalk and Talk
4.2	Advertising, Meaning and types, Criticism Against Advertising	3	Chalk and Talk
4.3	Public Relation or Publicity, Sales Promotion	3	Chalk and Talk
4.4	Personnel Selling, Objectives And Importance	3	YouTube
UNIT - V			
5.1	Service Marketing, Meaning Characteristics of Services	4	Chalk and Talk
5.2	Managing Service Quality, Categories of Services, Post-Sale Service	4	Chalk and Talk
5.3	Major Trends in Customer Services.	4	Chalk and Talk
Total		60	

Course Designer

Dr. K. Sharifa Nizara

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UECA11	Managerial Economics	Allied - I	120	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	

Preamble

To enable the students to understand and comprehend the concepts of managerial economics.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Instill the fundamentals, basic concepts and elements in Economics.	K1,K2
CO2	Understand about demand attributes in Economics	K1,K2
CO3	Learn the methods and strategies of Demand Forecasting	K1,K2
CO4	Know about the Market structure and Pricing Methods	K1,K2,K3
CO5	Understand the Profit related aspects	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	1	3	2	3
CO2	3	2	2	3	3
CO3	3	3	2	3	3
CO4	3	3	2	2	3
CO5	3	2	2	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	2	3
CO2	2	3	1	3	2
CO3	3	2	2	1	3
CO4	1	3	2	3	2
CO5	3	3	1	2	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

25 Hours

Definition, nature and scope of Economics (Adam Smith, Marshall and Robbins) – Basic Concepts (wants, utility, value and market)- Managerial Economics – Definitions -Economics and Managerial Economics- Role and responsibilities of a managerial Economist - Objectives of a modern business firm.

UNIT II

24 Hours

Law of demand - Demand determinants - Elasticity of demand - types of elasticity of demand - measurement of elasticity of demand - factors determining elasticity of demand - uses of elasticity of demand

UNIT III

21 Hours

Demand or sales forecasting -Meaning - Factors involved in Forecasting - Importance - methods of forecasting - for an established product and a new product.

UNIT IV

28 Hours

Price determination under various market forms - Perfect competition, monopoly and monopolistic competition - Oligopoly (features only) Pricing policies - Methods of Pricing.

UNIT V

22 Hours

Profit Analysis -Profit – Meaning - Concept- Nature of profit - profit planning - Break even analysis - uses and limitations - profit forecasting.

Text Books

Dr. Mariya John Kennedy, ***Managerial Economics***, VK Global Publications, Chennai 2020.

Dr. S. Sankaran, ***Business Economics***, Margham Publications, Chennai, 2014, X- edition.

Reference Books

Dr. Mittal, Dr. Agarwal , *Managerial Economics*, Sanjeev Prakashan, New Delhi, 2019, VII edition.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Definition, (Adam smith, Marshall and Robbins)	6	Chalk& Talk
1.2	Nature and scope of Economics	4	Discussion
1.3	Basic Concepts (wants, utility, value and market	3	Chalk& Talk
1.4	Managerial Economics – Definitions	3	E resources
1.5	Economics and Managerial Economics	2	Chalk& Talk
1.6	Role and responsibilities of a managerial Economist	2	Discussion
1.7	Objectives of a modern business firm.	5	E resources
UNIT - II			
2.1	Law of demand	4	Discussion
2.2	Demand determinants	2	Discussion
2.3	Elasticity of demand	2	Chalk& Talk
2.4	Types of elasticity of demand	5	E resources
2.5	Measurement of elasticity of demand	5	Chalk& Talk
2.6	Factors determining elasticity of demand	4	Discussion
2.7	Uses of elasticity of demand	2	Chalk& Talk
UNIT - III			
3.1	Meaning of Demand forecasting-	3	Chalk& Talk
3.2	Factors involved in Forecasting	4	Chalk& Talk
3.3	Importance of Demand forecasting	4	Chalk& Talk
3.4	Methods of demand forecasting for an established product.	5	Discussion

3.5	Methods of demand forecasting for a new product	5	Discussion
UNIT - IV			
4.1	Price determination under various market forms	5	Chalk& Talk
4.2	Perfect competition	5	Discussion
4.3	Monopoly	5	Chalk& Talk
4.4	Monopolistic competition	5	E resources
4.5	Oligopoly (features only)	3	Chalk& Talk
4.6	Pricing policies - Methods of Pricing	5	Discussion
UNIT - V			
5.1	Profit – Meaning	3	Chalk& Talk
5.2	Concepts and Types of Profit	5	E resources
5.3	Nature of profit - profit planning	5	Chalk& Talk
5.4	Break even analysis uses and limitations	5	E resources
5.5	profit forecasting	4	Chalk& Talk
Total		120	

Course Designer

Dr. N. MOHAMED SAMEEM

Assistant Professor of Economics

Course Code	Course Title	Category	Total Hours	Credits
20UCRL21	Aluvalaga Melanmai	Language - II	60	3

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To play a leading role in the development of ideas that shape the worlds of business and management, prepare future leaders of business, education, and public service around the world by delivering the highest quality education to a large and diverse group of graduate and undergraduate students as well as to practicing executives, and Maintain an enduring, mutually enriching and intellectually stimulating relationship with our distinguished alumni and with the community of leading management practitioners around the world.

Syllabus

UNIT I

12 Hours

பொருளாதார அமைப்புகளில் அடிப்படை அறிவு. பொருளாதார அமைப்புகளின் வளர்ச்சி மற்றும் மாற்றம். பொருளாதார அமைப்புகளின் பங்கு மற்றும் பொருளாதார அமைப்புகளின் பங்கு. பொருளாதார அமைப்புகளின் பங்கு மற்றும் பொருளாதார அமைப்புகளின் பங்கு. பொருளாதார அமைப்புகளின் பங்கு மற்றும் பொருளாதார அமைப்புகளின் பங்கு.

UNIT II

12 Hours

பொருளாதார அமைப்புகளின் பங்கு மற்றும் பொருளாதார அமைப்புகளின் பங்கு. பொருளாதார அமைப்புகளின் பங்கு மற்றும் பொருளாதார அமைப்புகளின் பங்கு. பொருளாதார அமைப்புகளின் பங்கு மற்றும் பொருளாதார அமைப்புகளின் பங்கு. பொருளாதார அமைப்புகளின் பங்கு மற்றும் பொருளாதார அமைப்புகளின் பங்கு.

UNIT III

12 Hours

பொருளாதார அமைப்புகளின் பங்கு மற்றும் பொருளாதார அமைப்புகளின் பங்கு. பொருளாதார அமைப்புகளின் பங்கு மற்றும் பொருளாதார அமைப்புகளின் பங்கு. பொருளாதார அமைப்புகளின் பங்கு மற்றும் பொருளாதார அமைப்புகளின் பங்கு.

UNIT IV

12 Hours

ಪ್ರಕೃತಿ ಪರಿಸರವು ಮಾನವನಿಗೆ ಒದಗಿಸುವ ಸೇವೆಗಳು -
ಪ್ರಕೃತಿ ಸಂಪನ್ಮೂಲಗಳ ಪರಿರಕ್ಷಣೆ - ಮಾನವ ಸಂಸ್ಕೃತಿಯ ಪರಿವರ್ತನೆ.

UNIT V

12 Hours

ಪ್ರಕೃತಿ ಸಂಪನ್ಮೂಲಗಳ ಪರಿರಕ್ಷಣೆ - ಮಾನವ ಸಂಸ್ಕೃತಿಯ ಪರಿವರ್ತನೆ, ಮಾನವ ಸಂಸ್ಕೃತಿಯ ಪರಿವರ್ತನೆ -
ಪ್ರಕೃತಿ ಸಂಪನ್ಮೂಲಗಳ ಪರಿರಕ್ಷಣೆ.

Text Books

ಪ್ರಕೃತಿ ಪರಿಸರ, ಡಾ. ಎಂ. ಎಸ್. ಶರಣ್, Preshanna Publications, 2019.

Reference Books

ಪ್ರಕೃತಿ ಪರಿಸರ, ಡಾ. ಎಂ. ಎಸ್. ಶರಣ್, ಡಾ. ಎಂ. ಎಸ್. ಶರಣ್, ಡಾ. ಎಂ. ಎಸ್. ಶರಣ್, Preshanna Publications, 2017.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	ಪ್ರಕೃತಿ ಪರಿಸರವು ಮಾನವನಿಗೆ ಒದಗಿಸುವ ಸೇವೆಗಳು, ಪ್ರಕೃತಿ ಸಂಪನ್ಮೂಲಗಳ ಪರಿರಕ್ಷಣೆ - ಮಾನವ ಸಂಸ್ಕೃತಿಯ ಪರಿವರ್ತನೆ.	6	Chalk & Talk
1.2	ಪ್ರಕೃತಿ ಸಂಪನ್ಮೂಲಗಳ ಪರಿರಕ್ಷಣೆ, ಮಾನವ ಸಂಸ್ಕೃತಿಯ ಪರಿವರ್ತನೆ - ಮಾನವ ಸಂಸ್ಕೃತಿಯ ಪರಿವರ್ತನೆ - ಮಾನವ ಸಂಸ್ಕೃತಿಯ ಪರಿವರ್ತನೆ.	6	Discussion
UNIT - II			
2.1	ಪ್ರಕೃತಿ ಪರಿಸರವು ಮಾನವನಿಗೆ ಒದಗಿಸುವ ಸೇವೆಗಳು, ಪ್ರಕೃತಿ ಸಂಪನ್ಮೂಲಗಳ ಪರಿರಕ್ಷಣೆ - ಮಾನವ ಸಂಸ್ಕೃತಿಯ ಪರಿವರ್ತನೆ.	6	Discussion

	<p>பெரிய அளவுகளில் - பெரிய அளவுகளில்</p> <p>பெரிய அளவுகளில் - பெரிய அளவுகளில்</p> <p>பெரிய அளவுகளில் - பெரிய அளவுகளில்</p>		
2.2	<p>பெரிய அளவுகளில் - பெரிய அளவுகளில் - பெரிய அளவுகளில்</p> <p>பெரிய அளவுகளில் - பெரிய அளவுகளில் - பெரிய அளவுகளில்</p> <p>பெரிய அளவுகளில் - பெரிய அளவுகளில் - பெரிய அளவுகளில்</p> <p>பெரிய அளவுகளில் - பெரிய அளவுகளில் - பெரிய அளவுகளில்</p>	6	Chalk & Talk
UNIT - III			
3.1	<p>பெரிய அளவுகளில் - பெரிய அளவுகளில் - பெரிய அளவுகளில்,</p> <p>பெரிய அளவுகளில், பெரிய அளவுகளில்,</p> <p>பெரிய அளவுகளில்</p>	6	E-Resources
3.2	<p>பெரிய அளவுகளில் - பெரிய அளவுகளில் - பெரிய அளவுகளில்</p> <p>பெரிய அளவுகளில் - பெரிய அளவுகளில் - பெரிய அளவுகளில்</p>	6	Chalk & Talk
UNIT - IV			
4.1	<p>பெரிய அளவுகளில் - பெரிய அளவுகளில் - பெரிய அளவுகளில்</p> <p>பெரிய அளவுகளில் - பெரிய அளவுகளில் - பெரிய அளவுகளில்</p>	6	Discussion
4.2	<p>பெரிய அளவுகளில் - பெரிய அளவுகளில் - பெரிய அளவுகளில்</p> <p>பெரிய அளவுகளில் - பெரிய அளவுகளில் - பெரிய அளவுகளில்</p>	6	E-Resources
UNIT - V			
5.1	<p>பெரிய அளவுகளில் - பெரிய அளவுகளில் - பெரிய அளவுகளில்</p> <p>பெரிய அளவுகளில் - பெரிய அளவுகளில் - பெரிய அளவுகளில்</p>	6	E-Resources
5.2	<p>பெரிய அளவுகளில் - பெரிய அளவுகளில் - பெரிய அளவுகளில்</p> <p>பெரிய அளவுகளில் - பெரிய அளவுகளில் - பெரிய அளவுகளில்</p>	6	Chalk & Talk
Total		60	

Course Designer

Mr. M. Mohamed Ilyas

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC21	Financial Accounting II	Core - III	60	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	✓

Preamble

To enable the students acquire knowledge on the ascertainment of profit or loss for trading as well as non-trading concerns separately and study of charging of depreciation and inculcate skill in estimating / ascertaining fire claims under average clause policy.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the method to be followed in preparing the final accounts of non-trading concerns created for promotion of Arts, culture, games and sports, etc.	K1,K2,K3
CO2	Show the incomplete system of recording of business transactions into complete system of accounting.	K1,K2,K3
CO3	Explain the assets which are not recoverable when it is finally put out of use and how the asset is shrieked in the value from year to year	K1,K2,K3
CO4	Build the knowledge and apply in preparing self-balancing ledgers	K1,K2,K3
CO5	Outline the knowledge regarding insurance company accounts and apply it in the field of accounting	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	1	2	3	1
CO2	3	1	2	3	1
CO3	3	1	2	3	1
CO4	3	1	3	3	1
CO5	3	1	2	3	1

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	3
CO2	3	2	2	3	2
CO3	3	2	2	3	2
CO4	3	2	2	2	2
CO5	2	3	2	2	2

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Preparation of Receipts and Payments Account, Income and Expenditure account and Balance Sheet of Non-trading organisations

UNIT II

12 Hours

Single Entry System or Accounts from Incomplete Records– Statement of Affairs Methods – Conversion method

UNIT III

12 Hours

Depreciation – Concept – Causes – Need – Basic Factor – Methods – Straight Line – Written Down Value – Annuity – Depreciation Fund– Insurance Policy Method – Revaluation Method – Depletion Method

UNIT IV

12 Hours

Self-balancing system – meaning – procedure – Self Balancing Journal Entries – Self Balancing Ledgers – Transfer From one Ledger to Another.

UNIT V

12 Hours

Insurance Claims – Loss of stock policy – Loss of profit policy– Application of Average Clause.

Text Books

R. L. Gupta & Radheswamy, ***Advanced Accounting***, Sultan Chand & Sons, New Delhi -110055, 2006, First Revised Edition.

B. G. Satyaprasad, ***Financial Accounting***, I K International Publishing House Pvt. Ltd; Year 2012, First edition.

Reference Books

S.P. Jain & K.L. Narang, ***Advanced Accounting***, Narang, Kalyani Publishers, New Delhi, 2012 - First edition

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Preparation of Receipts and Payments Account,	6	Chalk & Talk
1.2	Income and Expenditure account and Balance Sheet of Non-trading organisations	6	E-Resources
UNIT - II			
2.1	Single Entry System Or Accounts from Incomplete Records	6	Discussion
2.2	Statement of Affairs Methods Conversion method	6	Chalk & Talk
UNIT - III			
3.1	Depreciation Accounting Depreciation Concept – Causes – Need	4	E-Resources
3.2	Basic Factor – Methods – Straight Line – Written Down Value – Annuity	4	Chalk & Talk
3.3	Depreciation Fund – Insurance Policy Method – Revaluation Method Depletion Method	4	Discussion

UNIT - IV			
4.1	Self-balancing system – meaning Procedure	6	Discussion
4.2	Self-Balancing Journal Entries – Self Balancing Ledgers – Transfer From one Ledger to Another	6	E-Resources
UNIT - V			
5.1	Insurance Claims – Loss of stock policy	6	E-Resources
5.2	Loss of profit policy – Application of Average Clause.	6	Chalk & Talk
Total		60	

Course Designer

Dr. S. FAIZ AHAMED

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC22	Business Organization	Core - IV	60	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To enable the student to develop the knowledge about the various forms business organisation, selection of suitable location, multinational corporations and business combinations.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Gain knowledge about characteristics of the business	K1,K2,K3
CO2	Understand different forms of organisation and their features	K1,K2,K3
CO3	Applying MNCs, globalisation and analysing their pros and cons	K1,K2,K3
CO4	Understand & Applying factors that affect location of business into primary and secondary	K1,K2,K3
CO5	Analysis Business combinations, ethical unethical business practices	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	1	3	3	3
CO2	2	3	2	2	2
CO3	2	3	2	2	3
CO4	3	2	2	3	3
CO5	3	1	3	2	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3
CO2	3	2	3	3	3
CO3	3	3	2	3	3
CO4	2	3	2	3	3
CO5	2	3	3	2	3
1-Low	2-Medium			3-Strong	

Syllabus

UNIT I

12 Hours

Definition of Business – Objectives of modern business – Essential Characteristics of Business – Business Vs Profession – Qualities of a Successful businessman – Promotion of a Business Enterprise - Stages in promotion - problems in promotion.

UNIT II

12 Hours

Forms of Business Organisation – Sole Trader – Partnership – Joint Stock Companies – Public Utilities – Public Enterprises – The Co-operative Organization – LLP- One man Company.

UNIT III

12 Hours

Multinational Corporations - Definition – Meaning – Organisational models – dominance of MNCs – MNCs and International Trade – Merits –Demerits – Globalization – Meaning – Features – Stages – Pros and Cons of Globalization.

UNIT IV

12 Hours

Location of Industries – Factors influencing location – Primary Factors– Secondary Factors – Measurement of size of Business Units – Factors influencing the size – Economies of large scale business – District Industrial Centre – SIPCOT.

UNIT V

12 Hours

Business Combinations – Types - Mergers, Demergers, Conglomeration and Acquisitions – Motives and benefits of Mergers and Acquisitions. Holding and subsidiary company, hostile takeover of companies Business Ethics – Social responsibilities of business towards different groups.

Text Books

Bhushan YK, *Fundamentals of Business Organisation and Management*, Sultan Chand and Sons, New Delhi, (Nineteenth Edition 2013).

Reference Books

MC Shukla,, ***Business Organization and Management***, S.Chand, Delhi, 21th Edition

C.D. Balaji &G.Prasad, ***Business Organization and Management***, Margham Publications, Chennai, 2014.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Business , objectives, characteristics	8	E Resource
1.2	Businessman, promotion	4	Discussion
UNIT - II			
2.1	Forms of business organisation	4	E Resource
2.2	Sole trader, partnership, companies	8	Discussion
UNIT - III			
3.1	Multinational Corporations	8	E Resource
3.2	Globalisation	4	Discussion
UNIT - IV			
4.1	Location of Industries, factors, measurement, size	8	E Resource
4.2	DIC & SIPCOT	4	Discussion
UNIT - V			
5.1	Business Combinations, Types - mergers, demergers, Conglomeration	8	E Resource
5.2	Holding & Subsidiary Company, Ethics, Social Responsibilities	4	Discussion
Total		60	

Course Designer

Mr. K. Rasool Mydeen

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UECA21	Economic Development of India	Allied - II	120	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	

Preamble

To enable the students to understand and comprehend the trends and issues in Indian economy.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Impart knowledge about basic characteristics of Indian Economy	K1,K2
CO2	Understand the role, nature and significance of Agriculture in India	K1,K2
CO3	Understand the importance and issues in Industrial sector	K1, K2
CO4	Know about the Banking structure and Foreign Trade of India	K1,K2,K3
CO5	Impart knowledge about current economic affairs	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	2	3	1	3
CO2	2	2	3	1	3
CO3	3	2	3	1	2
CO4	3	2	2	2	2
CO5	3	2	2	2	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	2	2
CO2	1	3	1	3	2
CO3	2	2	2	1	3
CO4	3	3	1	3	2
CO5	2	3	2	2	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

24 Hours

Features of Indian Economy-Characteristics – Under Developed or Developing Economy – India as a Mixed Economy – Population in India – Causes, Consequences and Control- Capital Formation in India – Causes for Low rate of Capital Formation – Importance of Foreign Capital (FDI)

UNIT II

24 Hours

Agricultural Sector-Role of Agriculture in Indian Economy – Causes for Low Agricultural Productivity, Green Revolution – Nature and Effects – Food Security – Agricultural Price Policy.

UNIT III

24 Hours

Industrial Sector-Industrial Policy – Industrial Policy of 1991 – Micro, Small and Medium Enterprises – Role of Small Scale and Cottage Industries in Indian Economy – Problems – Government Measures – Industrial Finance – IFC, SFC, IDBI, ICICI

UNIT IV

24 Hours

Banking Sector-Commercial Banks and Economic Development – RBI and Economic Development – India's Foreign Trade – Composition – Pattern and Direction of India's Exports and Imports – Export Promotion Measures – EXIM Bank and It's Role.

UNIT V

24 Hours

Current Scenario-GST in India – Impact of GST in Indian Economy – Demonetization in India an overview – SWACHH BHARAT – Green India Clean India

Text Books

M.l.Jhingan, *INDIAN ECONOMY*, Margham Publications, , 2018, XI edition.

Reference Books

Sanjiv Verma, *INDIAN ECONOMY*, UNIQUE PUBLISHERS INDIA , 2018, IInd edition.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Characteristics of Indian Economy	5	Chalk& Talk
1.2	Population in India	3	Chalk& Talk
1.3	Causes, Consequences and Control	5	Chalk& Talk
1.4	Causes, Consequences and Control of Population	5	E-Resources
1.5	Capital Formation in India	2	E-Resources
1.6	Causes for Low rate of Capital Formation	2	E-Resources
1.7	Importance of Foreign Capital (FDI)	2	Chalk& Talk
UNIT - II			
2.1	Role of Agriculture in Indian Economy	5	Chalk& Talk
2.2	Causes for Low Agricultural Productivity	5	E-Resources
2.3	Green Revolution	6	Chalk& Talk
2.4	Nature and Effects of Green Revolution	3	E-Resources
2.5	Food Security	3	Discussion
2.6	Agricultural Price Policy	2	E-Resources
UNIT - III			
3.1	Industrial Policy of 1991	5	Chalk& Talk
3.2	Micro, Small and Medium Enterprises	5	Discussion
3.3	Role of Small Scale and Cottage Industries in Indian Economy	4	E-Resources
3.4	Problems and Government Measures	4	Chalk& Talk
3.5	Industrial Finance – IFC, SFC, IDBI, ICICI	6	E-Resources

UNIT - IV			
4.1	Commercial Banks and Economic Development	5	Chalk& Talk
4.2	RBI and Economic Development	5	Discussion
4.3	India's Foreign Trade	5	E-Resources
4.4	Pattern and Direction of India's Exports and Imports	5	Chalk& Talk
4.5	Export Promotion Measures	2	E-Resources
4.6	EXIM Bank and It's Role	2	Chalk& Talk
UNIT - V			
5.1	GST in India	5	Chalk& Talk
5.2	Impact of GST in Indian Economy	5	E-Resources
5.3	Demonetization in India an overview	5	Discussion
5.4	SWACHH BHARAT	5	E-Resources
5.5	Green India Clean India	4	Chalk& Talk
Total		120	

Course Designer

Dr. N. Mohamed Sameem

Assistant Professor of Economics

Course Code	Course Title	Category	Total Hours	Credits
20UCRC31	Business Statistics and Operations Research	Core - V	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Comprehend the basic concepts in Statistics; develop skills required in data collection, sampling and analysis of data, understand the mathematical tools used in operations research.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the basics of statistics and representation of data	K1,K2,K3
CO2	Examine the measures of Central Tendency	K1,K2,K3
CO3	Identify the different types of dispersion	K1,K2,K3
CO4	Calculate the relationship between the variables using correlation analysis and estimate the values using regression analysis	K1,K2,K3
CO5	Solve the problems by mathematical tools used in Operations Research	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	2	3	3	3
CO5	3	3	2	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	2	3	1	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Statistics – Definition – Nature – Scope and Objectives – Diagrammatic representation -One, two, three dimensional diagrams – Graphic Representation –Histogram, Frequency Polygon, Frequency Curve, Histogram and Pie diagram – Classification and tabulation.

UNIT II

15 Hours

Measures of Central Tendency: Mean, Median, Mode, Geometric Mean and Harmonic Mean

UNIT III

11 Hours

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and co-efficient of variation.

UNIT IV

15 Hours

Simple Correlation: Karl Pearson's Co-efficient of correlation and Spearman's Rank Correlation - Simple Regression Analysis.

UNIT V

22 Hours

Transportation – Assignment – Unbalanced – Degeneracy – Maximization of profits.

Text Books

S.P. Gupta, **Statistical Methods**, Sultan Chand and Sons, New Delhi.

Kanti Swarup, P.K. Gupta, Man Mohan, **Operations Research**, Sultan Chand and Sons, New Delhi

Reference Books

R.S.N. Pillai & Bhagawathi, **Statistics**, Sultan Chand and Sons, New Delhi

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Statistics: Definition, Nature, Scope and Objectives	4	Discussion
1.2	Diagrammatic representation, One, two, three dimensional diagrams, Graphic Representation: Histogram,	4	Chalk & Talk
1.3	Frequency Polygon, Frequency Curve, Histogram and Pie diagram, Classification and tabulation	4	E-Resources
UNIT - II			
2.1	Measures of Central Tendency: Mean	5	E-Resources
2.2	Median, Mode	5	Chalk & Talk
2.3	Geometric Mean and Harmonic Mean	5	E-Resources
UNIT - III			
3.1	Measures of Dispersion: Range	4	E-Resources
3.2	Quartile Deviation, Mean Deviation,	3	Chalk & Talk
3.3	Standard Deviation and co-efficient of variation.	4	E-Resources
UNIT - IV			
4.1	Simple Correlation: Karl Pearson's Co-efficient of Correlation	5	E-Resources
4.2	Spearman's Rank Correlation	5	E-Resources
4.3	Simple Regression Analysis	5	Chalk & Talk

UNIT - V			
5.1	Transportation - Assignment	9	E-Resources
5.2	Unbalanced - Degeneracy	8	Chalk & Talk
5.3	Maximization of profits	5	E-Resources
Total		75	

Course Designer

Mr. M. Abdul Jabbar

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC32	Cost Accounting	Core - VI	60	4

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

This course displays how to develop a business with constraint analysis, target costing, price setting and cost of quality analysis. It reports the essential tasks of inventory valuation and job costing and shows how to create a cost collective system for these activities.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Exhibit, Demonstrate and acquire knowledge of various methods of costing and its application	K1,K2,K3
CO2	Identify, understand and analyse the preparation of cost sheet	K1,K2,K3
CO3	Remember, organize and analyse the importance of material control and the Method followed for material issue procedure	K1,K2,K3
CO4	Identify, interpret and analyse the methods of costing and know the applications of job, contract and service costing. report	K1,K2,K3
CO5	Recall, demonstrate and solve the process cost accounting and prepare a process cost report	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	2	3	3	2
C02	3	2	3	2	2
C03	3	2	3	3	3
C04	3	3	2	3	3
C05	3	2	2	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	2	3
C02	3	2	3	3	3
C03	3	3	3	3	3
C04	2	3	2	3	2
C05	3	2	3	2	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Cost Accounting – Meaning – Objectives – Importance – Advantages – Cost Accounting Vs Financial Accounting – Cost Accounting Vs Management Accounting – Classification and elements of Cost – Preparation of Cost Sheet- Reconciliation of Cost and Financial Accounting.

UNIT II

12 Hours

Materials – Purchase of material – Purchase Procedure – Store keeping – Different levels of stock – EOQ – Material Issue procedure - FIFO – LIFO – Simple, Weighted average method – Labour – Control of Labour Cost- Methods of Remunerating Labour – Incentive Wage Plans and Bonus Plans – Chargeable expenses – Meaning and examples.

UNIT III

12 Hours

Overheads – Meaning – Classification – Allocation and Apportionment – Absorption of Overheads – Machine Hour Rate – Administration Overheads – Selling and Distribution Overheads.

UNIT IV

12 Hours

Methods of Costing – Job Costing – Batch Costing – Service Costing (Operating Costing) – Contract Costing.

UNIT V

12 Hours

Process Costing – Normal loss and abnormal loss – Equivalent production.

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.

Text Books

R. S. N. Pillai & V. Bagavathi, *Cost Accounting*, S. Chand & Company Ltd., New Delhi, 2014.

Reference Books

S. P. Jain & K. L. Narang, *Cost Accounting*, Kalyani Publishers, New Delhi, 2018.

S. N. Maheswari, *Cost Accounting*, Sultan Chand & Sons, New Delhi, 2015.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Cost Accounting – Meaning	3	Chalk & Talk
1.2	Objectives – Importance – Advantages	3	E- Resources
1.3	Cost Accounting Vs Financial Accounting Cost Accounting Vs Management Accounting	3	Discussion
1.4	Classification and elements of Cost and Preparation of Cost Sheet	3	Chalk & Talk
UNIT - II			
2.1	Materials– Purchase of material	4	Discussion
2.2	Different levels of stock – EOQ –Material Issue procedure- FIFO –LIFO– Simple, Weighed average method	4	Chalk & Talk
2.3	Labour – Control of Labour Cost Methods of Remunerating Labour – Incentive Wage Plans and Bonus Plans Chargeable expenses –meaning and examples.	4	E-Resources

UNIT - III			
3.1	Overheads – Meaning	2	E-Resources
3.2	Classification – Allocation and Apportionment	2	Chalk & Talk
3.3	Absorption of Overheads	2	Discussion
3.4	Machine Hour Rate	3	Discussion
3.5	Administration Overheads and Selling and Distribution Overheads.	3	Chalk & Talk
UNIT - IV			
4.1	Methods of costing	1	Discussion
4.2	Job Costing - features	3	E-Resources
4.3	Batch Costing – Economic Batch Quantity	3	Chalk & Talk
4.4	Contract Costing – features Escalation Clause – Cost plus contract.	3	E-Resources
4.5	Profit on incomplete contracts – work-in progress	2	Chalk & Talk
UNIT - V			
5.1	Process Costing – Process Costing Vs Job Costing – Features	2	Chalk & Talk
5.2	Costing Procedure – Losses and Gains in Process	2	Chalk & Talk
5.3	Normal Loss – Abnormal Loss.	2	E- Resources
5.4	Abnormal Gain	2	Discussion
5.5	By-Product– Joint Product	2	E- Resources
5.6	Equivalent Production	2	Chalk & Talk
Total		60	

Course Designer

Dr. A. Sulthan Mohideen

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC33	Financial Accounting III	Core - VII	75	4

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

This course gives in - depth knowledge in preparation of Royalty, Insolvency, Hire purchase, Voyage, Branch and department, Accounting for packages and Investment accounts to the students for getting a job in trading business.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Identify the terms of lease, minimum rent, short workings and able to prepare royalty in the books of lessor and lessee	K1,K2,K3
CO2	Solve the accounting problems of Insolvency Accounts and voyage account	K1,K2,K3
CO3	Identify the difference between branch and departmental accounts and able to solve the problems in branch and departmental accounts	K1,K2,K3
CO4	Solve the accounting problems of hire purchase system and record the hire purchase transactions in the books of accounts	K1,K2,K3
CO5	Calculate the problems of accounting for packages and investment accounts.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	3	3	2	3
C02	3	3	3	3	3
C03	3	2	3	3	2
C04	2	2	3	3	2
C05	3	3	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	3	3
C02	3	3	3	3	3
C03	3	3	2	3	3
C04	3	2	3	3	2
C05	3	2	3	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Royalty Accounts – Accounting treatment in the books of lessor and lessee

UNIT II

15 Hours

Insolvency Accounts – Individual– Statement of Affairs –
Deficiency/Surplus Account (List H)- Voyage Account

UNIT III

15 Hours

Branch Accounts- Types of Branches – Branch not keeping full system of accounting (Debtors System And Branch Profit and loss account system) – Branch keeping full system of accounting (excluding foreign branches) Stock and Debtors system only) - Departmental Accounts – basis of allocation of expenses – Inter-Departmental transfer at cost or selling price.

UNIT IV

15 Hours

Hire purchase accounts – Calculation of interest – Cash price – Accounting treatment in the books of Hire Purchaser and Hire Vendor – Default and repossession (Excluding Hire Purchase Trading Account).

UNIT V

15 Hours

Investment Accounts – Accounting for Packages and Containers

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory

Text Books

S.P.Jain and K.L.Narang, Simmi Agrawal and Monika Sehgal, **Advanced Accountancy** Volume I Principles of Accounting (Including GST), Kalyani Publishers, New Delhi, 2019

R.L Gupta & M.Radhaswamy, **Advanced Accountancy**, Volume I, Sultan Chand & Sons, New Delhi, 2009

Reference Books

T.S.Reddy and A.Murthy2020, **Advanced Accountancy**, vol 1 margham publications, chennai

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Royalty Accounts	7	E-resources
1.2	Accounting treatment in the books of lessor and lessee	8	Chalk & Talk E-resources
UNIT - II			
2.1	Insolvency Accounts: Individual	6	Chalk & Talk
2.2	Statement of Affairs, Deficiency/ Surplus Account (List H)	6	Chalk & Talk
2.3	Voyage accounts	3	Chalk & Talk
UNIT - III			
3.1	Branch Accounts, Types of Branches, Branch not keeping full system of accounting (Debtors System And Branch Profit and loss account system)	5	Chalk & Talk E-resources
3.2	Branch keeping full system of accounting Stock and Debtors system only	5	Chalk & Talk

3.3	Departmental Accounts basis of allocation of expenses Inter Departmental transfer at cost or selling price.	5	Chalk & Talk
UNIT - IV			
4.1	Hire purchase accounting, Calculation of interest	7	Chalk & Talk
4.2	Cash price, Accounting treatment in the books of HirePurchaser and Hire Vendor	5	Chalk & Talk
4.3	Default and repossession (Excluding Hire PurchaseTrading Account).	3	Chalk & Talk
UNIT - V			
5.1	Investment Accounts	8	Chalk & Talk
5.2	Accounting for Packages and Containers.	7	Chalk & Talk
Total		75	

Course Designer

Dr. S. Hasan Banu

Associate Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC34	Business Law I	Core - VIII	60	3

Nature of Course	
Knowledge Oriented	
Skill Oriented	
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	✓
National	
Global	

Preamble

Enable the students to develop the knowledge about the various business transactions, law and provisions regarding making of an agreement and different types of contract.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Enumerate, express and apply knowledge about elements of the contract	K1, K2, K3
CO2	Describe, represent and operate performance of contract	K1,K2 ,K3
CO3	Identify, indicate and elaborate provisions to special contract types	K1, K2, K3
CO4	State, relate and make use of contract of bailment	K1, K2, K3
CO5	Recognise, Generalise and develop contract of agency provisions	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	1	3	3	2
CO2	2	3	2	2	2
CO3	2	3	3	2	3
CO4	3	2	2	3	2
CO5	3	1	3	2	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	3
CO2	3	3	3	3	2
CO3	3	3	3	3	3
CO4	2	3	2	3	2
CO5	3	2	3	2	3
1-Low	2-Medium			3-Strong	

Syllabus

UNIT I

12 Hours

Business Law – Definition –Importance- Sources of Business Law – Contracts Definition – Essentials of Valid Contract – Classification of Contract –Offer and Acceptance- Kinds- Provisions. Legality of object

UNIT II

12 Hours

Consideration - Legal Rules – Capacity of Parties – Reason for Incapacity - Law Relating to Contract by Minor – Free Consent – Definition, Mistake – Kinds - Coercion -Undue Influence – Misrepresentation , Fraud, Mistake-Types

UNIT III

12 Hours

Performance of Contract – Tender – Kinds of Tender - Rules Regarding Time and Place of Contract - Reciprocal promises- Rules - Assignment of Contracts - Place of a Contract – Methods of Discharges- Breach of contract- Anticipatory Breach of Contract - Frustration of Contact - Remedies for Breach of Contract -Quasi Contract - Kinds

UNIT IV

12 Hours

Contract of Indemnity – Features - Rights of Indemnity Holder- Contract of Guarantee – Essentials- Differences between Indemnity and Guarantee – Types- Revocation Surety – Liability, Rights. Bailment–Kinds, Difference Between Sale and Bailment- Duties and Liabilities of a Bailor and Bailee - Pledge – Difference Between Pledge and Bailment - Right of Pawnee, Pawnor – Right and Obligations of a Finder of Goods

UNIT V

12 Hours

Contract of Agency - Definitions of Agent, Principal, Methods of Creating Agency – Types of Agent- Sub-Agent and Substituted Agent, Right and Duties of an Agent – Termination of an agency

Text Books

N. D. Kapoor, **Elements of Mercantile Law**, Sultan Chand and Sons, New Delhi, 2019.

R.S.N. Pillai & Bagawathi, **Business Law**, S. Chand Publication, New Delhi, 2019.

Reference Books

E. Venkatesan, **Hand Book on Mercantile Law**, India Printers, Chennai, 2017.

MC. Shukla & Saxena, **Mercantile Law**, S. Chand Publication, 2017.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Business Law, sources	2	Chalk & Talk
1.2	Essential elements of a valid contract, classification of contract	5	E-Resources
1.3	Offer, acceptance-kinds, provisions	5	Discussion
UNIT - II			
2.1	Consideration, provisions, equity	2	Discussion
2.2	Legal capacity to parties	4	E-Resources
2.3	Free consent	6	Chalk & Talk
UNIT - III			
3.1	Performance of Contract	3	Chalk & Talk
3.2	Termination of contract	3	E-Resources
3.3	Breach of contract, Quasi Contract	6	Discussion
UNIT - IV			
4.1	Contract of Indemnity, Guarantee,	6	E-Resources
4.2	Bailment, lien	2	Discussion
4.3	Pledge, rights of a finder of goods	4	Chalk & Talk

UNIT - V			
5.1	Contract of agency, Creation	5	E-Resources
5.2	Types of agent	3	Discussion
5.3	Rights, Termination of agency	4	Chalk & Talk
Total		60	

Course Designer

Mr. K. Rasool Mydeen

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC35	Auditing	Core - IX	60	3

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	

Preamble

Impart novices the concepts and the significance of auditing. Accustom the learners with skills, practice and method of carrying out the audit.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Synthesis, comprehend and apply the concept of Audit and process involved in audit procedure.	K1,K2,K3
CO2	Apprehend, Accustom and Apply the procedures involved in appointment and removal of auditors.	K1,K2,K3
CO3	Evoke, Explain and relate the techniques of internal control and be accustomed with vouching and verification process.	K1,K2,K3
CO4	Remember, Comprehend, Apply, and Conceptualize the methods of verifying the authenticity of the transactions.	K1,K2,K3
CO5	Remember, Apprehend and Cognize the laws related to liability of auditors.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	2	3	3	3
CO2	2	2	3	2	3
CO3	2	1	3	3	3
CO4	3	2	2	3	3
CO5	3	1	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	3	3	3	3	3
CO4	2	3	2	3	2
CO5	3	2	3	2	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Audit – Definition - Objectives – Types – Advantages – Auditing Vs Investigation- Auditing Vs Accountancy - Qualification - Appointment – Rights, Duties and removal of Company Auditor

UNIT II

12 Hours

Audit Report - Audit Programme – Audit Notes – Audit Files – Working Papers Procedure for Audit.

UNIT III

12 Hours

Internal Control – Internal Check – Internal Audit – Auditor's Duty as Regards Internal Check. - Meaning – Definition – Importance - Vouching of Cash Transactions and Trading Transactions

UNIT IV

12 Hours

Verification and Valuation of Assets and Liabilities – Auditor's Duty

UNIT V

12 Hours

Liabilities of Auditor – liabilities for Negligence – Liabilities for Misfeasance Criminal Liability – Liability to Third Party. Legal Positions – Auditor's Duty as to Dividend.

Text Books

B. N. Tandon., Dr. S. Sudharsanam., S. Sundarabahu, *A Hand Book of Practical Auditing*, S Chand Publications, New Delhi, 2018, III edition.

Reference Books

Dinker Pagare, *Auditing*, Sultan Chand & Sons Publication, New Delhi, 2017.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Audit - Objectives, Types	4	Discussion
1.2	Auditing Vs Investigation- Auditing Vs Accountancy	4	E-Resources Discussion
1.3	Rights, Duties and removal of Company Auditor	4	Discussion
UNIT - II			
2.1	Audit Report - Audit Programme	4	Discussion
2.2	Audit Notes Audit Files	4	Discussion
2.3	Working Papers – Procedure for Audit.	4	Discussion
UNIT - III			
3.1	Internal Control – Internal Check – Internal Audit	4	Discussion
3.2	Auditor's Duty as Regards Internal Check.	4	Discussion
3.3	Vouching of Cash Transactions and Trading Transactions	4	Discussion
UNIT - IV			
4.1	Verification of Assets and Liabilities	4	Discussion
4.2	Valuation of Assets	4	Discussion
4.3	Auditor's Duty	4	Discussion
UNIT - V			
5.1	Liabilities of Auditor – liabilities for Negligence	4	Discussion
5.2	Liabilities for Misfeasance and Criminal Liability	4	Discussion
5.3	Liability to Third Party. Legal Positions Auditor's Duty as to Dividend	4	Discussion
Total		60	

Course Designer

M. Mohamed Ilyas

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UECA33	Modern Banking	Allied - III	90	3

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

As Banking Technology is recent inevitable Technology which plays vital role in day today banking operations this course makes aware the arts students to learn and understand the technology in banking.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Understand the modern technologies in Banking Operations	K1, K2
CO2	Familiar with Functions and Operations of ATM	K1, K2
CO3	Develop the knowledge of Electronic Payment System	K1, K2
CO4	Develop the knowledge of Internet Banking	K1,K2,K3
CO5	Understand the Prospects and Challenges of E-Banking	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	2	2	3	1	2
CO2	3	3	3	2	2
CO3	2	2	1	3	3
CO4	3	1	2	2	1
CO5	2	3	1	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	1	3
CO2	2	2	2	2	1
CO3	3	2	3	3	2
CO4	2	3	1	2	3
CO5	3	2	1	1	2

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

20 Hours

Introduction to E- Banking: E – Banking – Meaning - Definition - Evolution of E- Banking in India - Objectives of E - Banking - Benefits of E – Banking, Core Banking – Meaning – Features, Advantages and Disadvantages - Internet Banking, Mobile Banking, Tele Banking, Distinction between E - Banking and Traditional Banking.

UNIT II

18 Hours

Concepts of ATM:ATM – Meaning –Features - Functions of ATM – Input and Output Devices of ATM - Pin Management of ATM – Do's and Don'ts of ATM – POS – Advantages and Disadvantages of ATM, Safety Measures for customers in using ATM.

UNIT III

14 Hours

E – Payments: Methods of Payment systems – Distinction between Debit Card – Credit Card – Smart cards – Biometric Card – E - Cheque, E –Purse, E-Cash, E-Payments– NEFT, EFT, SWIFT, RTGS, Digital Signature, ECS.

UNIT IV

20 Hours

Access to Internet Banking: Internet Banking – Meaning, Features, Operations of Internet Banking, Services offered by Internet Banking – Steps to Access Internet Banking, Security risks of Internet Banking, Safety Tips for safe Online Banking, Facets of E- Internet Banking.

UNIT V

18 Hours

Prospects and Challenges: Concept of Phishing, Recent Developments in Banking Sector, Reasons of unused Internet banking at rural side, Deterrents of E – Banking - Models of E – Banking - Opportunities and Challenges of E- Banking in India.

Text Books

R. Ramachandran, *Banking Theory and practice*, MJP Publishers, New Delhi. 2012.

Reference Books

Rajesh & T. R Sivagnanasithi, ***Banking Theory Law and Practice***, Tata McGraw Publishing Company LTD, 2009.

C .S. Rao & S. Arunajatesan, ***Technology in Banking***, Margham Publications.2011.

S. Gurusawamy, ***Banking Theory Law and practice***, Vijay Nicole Imprints Private Limited, 2005.

Rabi Narayana Misra, ***E –Banking Management***, Discovery Publishing House PVT, LTD, 2016.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	E-Banking Meaning Definition Evolution of E-Banking in India Objectives of E-Banking Benefits of E-Banking	10	Chalk & Talk
1.2	Core Banking Meaning Features, Advantages and Disadvantages.	5	E-Resources
1.3	Internet Banking, Mobile Banking, Tele Banking, Distinction between E - Banking and Traditional Banking.	5	Discussion
UNIT - II			
2.1	ATM Meaning Features Functions of ATM.	5	Discussion
2.2	Input and Output Devices of ATM Pin Management of ATM.	6	Chalk & Talk
2.3	Do's and Don'ts of ATM POS Advantages and Disadvantages of ATM, Safety Measures for customers in using ATM.	7	E-Resources
UNIT - III			
3.1	Methods of Payment systems Distinction between Debit Card Credit Card Smart cards Biometric Card	4	E-Resources
3.2	E - Cheque, E –Purse, E-Cash, E-Payments.	3	Chalk & Talk

3.3	NEFT, EFT, SWIFT, RTGS, Digital Signature, ECS.	7	Discussion
UNIT - IV			
4.1	Internet Banking Meaning, Features, Operations of Internet Banking.	6	Discussion
4.2	Services offered by Internet Banking Steps to Access Internet Banking, Security risks of Internet Banking.	8	E-Resources
4.3	Safety Tips for safe Online Banking, Facets of E- Internet Banking.	6	Chalk & Talk
UNIT - V			
5.1	Concept of Phishing, Recent Developments in Banking Sector.	6	E-Resources
5.2	Reasons of unused Internet banking at rural side, Deterrents of E – Banking.	6	Chalk & Talk
5.3	Models of E – Banking - Opportunities and Challenges of E- Banking in India.	6	Discussion
Total		90	

Course Designer

Mr. A. Abdul Hameed

Assistant Professor of Economics

Course Code	Course Title	Category	Total Hours	Credits
20UCRS31	MS Office Practical	SBS - I	30	2

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	

Preamble

Make learners computer literates; train the learners in preparation of documents using MS Word, MS Excel, MS Power Point and MS Access.

Syllabus

UNIT I	2 Hours
Introduction to Computers	
UNIT II	8 Hours
Microsoft Office Word – Preparation of Resume – Creation of table - Insert Pictures – Insert Charts – Create Mail Merge.	
UNIT III	8 Hours
Microsoft Office Excel – Preparation of Excel sheet for Tax Calculation, Sales Analysis, Mark Statement and Salary Bill.	
UNIT IV	8 Hours
Microsoft Office Power Point – Preparation of Slides for Presentation of seminars, advertisement and sales data	
UNIT V	4 Hours
Microsoft Office Access – Creation of table and Report.	

Text Books

Patrick Carey, *New Perspectives Microsoft Office 2019 Introductory*, Cengage Learning, Boston, Massachusetts, United States, 2019, I Edition.

Reference Books

Sathesh Jain, M. Geetha & Kratika, *MS Office 2010 Training Guide*, B.P.B. Publications, 2010.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Introduction to computers	2	E-Resources
UNIT - II			
2.1	Preparation of Resume	2	E-Resources
2.2	Creation of table	2	E-Resources
2.3	Insert Pictures – Insert Charts	2	E-Resources
2.4	Create Mail Merge	2	E-Resources
UNIT - III			
3.1	Preparation of Excel sheet for Tax Calculation	4	E-Resources
3.2	Sales Analysis, Mark Statement and Salary Bill.	4	E-Resources
UNIT - IV			
4.1	Preparation of Slides for Presentation of seminars	4	E-Resources
4.2	advertisement and sales data	4	E-Resources
UNIT - V			
5.1	Creation of table and Report.	4	E-Resources
Total		30	

Course Designer

Mr. K. Mohamed Irshad

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC41	Business Mathematics	Core - X	90	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	✓
National	
Global	

Preamble

Understand the application of mathematics in business, comprehend Set theory, Indices and Logarithms, and enable the learners to develop skills in Commercial arithmetic, calculus, integration and matrices.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Recall, classify and build the Mathematical applications in Economics, Finance, Commerce and Management.	K1, K2,K3
CO2	Relate, interpret and developed the Concepts and use formulas equations Mathematical expression in relationship with various context	K1, K2,K3
CO3	Choose, classify and apply the knowledge in mathematics (set theory, indices, matrices etc.) in solving in solving business problems.	K,1 K2,K3
CO4	Analyse and demonstrate mathematical skills required in mathematically intensive areas in commerce, economics and business	K1,K2,K3
CO5	Acquire, relate the knowledge and skills and solve them with practical problems.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	3	3	1	3
C02	3	2	3	2	3
C03	2	2	3	3	2
C04	3	2	2	3	3
C05	3	1	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	1	3
C02	3	2	3	3	3
C03	2	3	2	3	2
C04	2	3	2	3	1
C05	3	1	3	2	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Elements of Set theory – Definition – Symbols – Roster method and Rule method – Types of sets- Union and Intersection – Sub sets – Complements – Difference of two sets – Family of sets – Venn Diagram – De- Morgan's law.

UNIT II

16 Hours

Indices – Positive – Fractional – Operation with power function. Logarithms – Definition – Exponential forms – Laws of logarithms – Change of base - Formula – Common logarithms and Natural logarithms – Characteristics and mantissa – Rules to write – Practical problems.

UNIT III

12 Hours

Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effective rate - Depreciation – Present Value

UNIT IV

19 Hours

Discounting of Bills – Face value of Bills - Banker's Discount – Banker's Gain – Normal Due Date – Legal Due Date – Calculation of period for Banker's Discount and True Discount

UNIT V

28 Hours

Matrices and Determinants: Definition-Basic Concepts-Addition, Subtraction and Multiplication of Matrices - Transpose of a Matrix, Inverse, Solving equations by Matrix method - Determinants and Solution of Simultaneous Linear equations.

Text Books

M. Manoharan & C. Elango, ***Business Mathematics***, Palani Paramount Publication, Palani, 2007.

D.C. Sancheti & V.K. Kapoor, ***Business Mathematics***, Sulthan Chand & Sons., New Delhi.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Elements of Set theory – Definition Symbols Roster method and Rule method	4	Chalk & Talk
1.2	Types of sets- Union and Intersection	4	Chalk & Talk
1.3	Sub sets, Complements, Difference of two sets, Family of sets	4	Chalk & Talk
1.4	Venn Diagram, De-Morgan's law.	3	Chalk & Talk
UNIT - II			
2.1	Indices, Positive, Fractional, Operation with power function	8	Chalk & Talk
2.2	Logarithms, Definition, Exponential forms, Laws of logarithms, Change of base Formula,	4	Chalk & Talk
2.3	Common logarithms and Natural logarithms Characteristics and mantissa, Rules to write, Practical problems.	4	Chalk & Talk
UNIT - III			
3.1	Commercial Arithmetic, Interest, Simple, Compound Normal rate, Effective rate	4	Chalk & Talk
3.2	Normal rate, Effective rate	4	Chalk & Talk
3.3	Depreciation, Present Value	4	Chalk & Talk
UNIT - IV			
4.1	Discounting of Bills – Face value of Bills	4	Chalk & Talk
4.2	Banker's Discount – Banker's Gain	5	Chalk & Talk
4.3	Normal Due Date – Legal Due Date	5	Chalk & Talk

4.4	Calculation of period for Banker's Discount and True Discount	5	Chalk & Talk
UNIT - V			
5.1	Definition-Basic Concepts	2	Chalk & Talk
5.2	Addition, Subtraction and Multiplication of Matrices	12	Chalk & Talk
5.3	Transpose of a Matrix, Inverse, Solving equations by Matrix method	8	Chalk & Talk
5.4	Determinants and Solution of Simultaneous Linear equations	6	Chalk & Talk
Total		90	

Course Designer

Mr. K. Mohamed Irshad

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC42	Management Accounting	Core - XI	75	4

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To offer a good balance between the concept and procedures applied in accumulation of accounting data and the use of the same by management in performing the functions of planning, decision – making and control and also to inculcate the skills of accounting's immense potential of service to management in meeting the diverse needs of modern management.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the Concept and role of Management Accounting, Management Accounting Vs Financial Accounting, Management accounting Vs Cost Accounting	K1,K2,K3
CO2	Apply financial statements, make comparisons between current year and previous year and draw proper interpretations	K1,K2,K3
CO3	Prepare cash flow and fund flow statements to evaluate cash and fund flow of the company, managerial applications of marginal costing	K1,K2,K3
CO4	Prepare Sales Budget, Production Budget, Raw Materials and Raw Materials Procurement Budget, Cash Budget and Flexible Budget	K1,K2,K3
CO5	Explain the Concept and role of Management Accounting, Management Accounting Vs Financial Accounting, Management accounting Vs Cost Accounting	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	2	3	3	2	3
C02	3	3	3	3	2
C03	2	3	3	3	3
C04	2	3	3	3	2
C05	3	3	3	2	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	2	2	3
C02	3	3	2	3	2
C03	2	2	3	3	3
C04	2	3	3	3	3
C05	3	3	3	2	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Management Accounting – Meaning – Concept, Function, Role – Scope – Objectives & Limitations – Management Accounting Vs Financial Accounting – Management accounting Vs Cost Accounting - Tools and Techniques of Management accounting – The emerging pattern– Management Information System.

UNIT II

15 Hours

Analysis and Interpretation of Financial Statements –Concept, Nature, Importance and Limitations of Financial Statements – Types of Financial Analysis –Methods and Device used in analysing financial statements – Comparative Financial statement–Common Size Statement– Trend Analysis - Ratio Analysis – Meaning - Nature, interpretation and classification of ratios –Computation of Ratios–Liquidity, Solvency and Profitability.

UNIT III

15 Hours

Funds Flow Statement – Cash Flow Statement as per AS3 (simple problems only). Marginal Costing and Break Even Analysis – Profit Planning –Cost Volume Profit Analysis (excluding Income determination under Absorption costing and Application of marginal costing for managerial decision)

UNIT IV

15 Hours

Budget and Budgetary Control – Meaning– Concept, Objectives, Advantages and Limitation of Budgets and Budgetary controls – Classification and Preparation of Budgets – Sales Budget, Production Budget, Raw Materials and Raw Materials Procurement Budget – Cash Budget and Flexible Budget.

UNIT V

15 Hours

Standard Costing – Meaning, Concept and Essentials for an effective system of Standard Costing – Variance Analysis – Classification of Variances - Material and Labour Variances only (Simple Problems only)

Note: The questions should be asked in the ratio of 80 % for problems and 20 % for theory

Text Books

Shashi K. Gupta, R. K. Sharma, *Management Accounting*, Anuj Gupta, Kalyani Publishers, 2014

Reference Books

R. S. N. Pillai and Bhagavathi, *Management Accounting*, Sultan Chand & Sons, New Delhi, January 2018.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Management Accounting, Meaning, Concept, Function, Role	5	Chalk and talk
1.2	Scope, Objectives & Limitations, Management Accounting Vs Financial Accounting	5	Chalk and talk
1.3	Management accounting Vs Cost Accounting, Tools and Techniques of Management accounting, The emerging pattern, Management Information System.	5	Chalk and talk

UNIT - II			
2.1	Analysis and Interpretation of Financial Statements, Concept, Nature, Importance and Limitations of Financial Statements	3	Chalk and talk
2.2	Types of Financial Analysis, Methods and Device used in analysing financial statements,	3	Chalk and talk
2.3	Comparative Financial statement, Common Size Statement, Trend Analysis.	3	Chalk and talk
2.4	Ratio Analysis– Meaning, Nature, interpretation and classification of ratios	3	E- Resources
2.5	Computation of Ratios, Liquidity, Solvency and Profitability.	3	Chalk and talk
UNIT - III			
3.1	Funds Flow Statement	5	Chalk and talk
3.2	Cash Flow Statement as per AS3	5	Chalk and talk
3.3	Marginal Costing and Break Even Analysis, Profit Planning	3	Chalk and talk
3.4	Cost Volume Profit Analysis (excluding Income determination under Absorption costing and Application of marginal costing for managerial decision)	2	Chalk and talk
UNIT - IV			
4.1	Budget and Budgetary Control, Meaning, Concept, Objectives,	2	Chalk and talk
4.2	Advantages and Limitation of Budgets and Budgetary controls, Classification	2	E- Resources
4.3	Preparation of Budgets, Sales Budget, Production Budget,	5	Chalk and talk
4.4	Raw Materials and Raw Materials Procurement Budget – Cash Budget and Flexible Budget.	6	Chalk and talk, Group Discussion

UNIT - V			
5.1	Standard Costing, Meaning, Concept and Essentials for an effective system of Standard Costing	7	Chalk and talk
5.2	Variance Analysis, Classification of Variances, Material and Labour Variances only	8	Chalk and talk, Group Discussion
Total		75	

Course Designer

Dr. K. Sharifa Nizara

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC43	Partnership Accounts	Core - XII	90	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	

Preamble

To equip the students with detailed insight into the specialised accounting and their application to complex business situation and to gain comprehensive understanding of all aspects relating to partnership accounting.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Describe the importance of partnership firm in the business environment and examine the methods of maintaining partners' capital account	K1, K2
CO2	Explain the proper accounting treatments during admission of a partner	K1, K2
CO3	Explain the proper accounting treatments during retirement and death of a partner	K1, K2
CO4	Determine the methods of dissolution of firms and settlement of accounts including insolvency of partners.	K1,K2,K3
CO5	Apply the accounting procedure of amalgamation of firms and sale of partnership to company	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	2	3	3	3
CO5	3	3	2	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	2	2	2	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

20 Hours

Partnership Accounts – Partnership – Definition – Provision relating to Partnership Accounting – Capital and Current Accounts of partners – Fixed and Floating – Appropriation of profits – Past adjustments and guarantee.

UNIT II

15 Hours

Admission of partner – Calculation of new profit sharing ratio – Adjustment of undistributed profits, losses and reserves – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of capitals of partners after admission of a partner.

UNIT III

15 Hours

Retirement of Partner – Transfer of balance due to retired partner – Death of a partner – Treatment of joint life policy – Settlement of amount due to legal representative of deceased partner.

UNIT IV

20 Hours

Dissolution of Partnership – Accounting treatment – Insolvency of a Partner or partners – Decision in Garner vs. Murray case – Insolvency of all partners – Gradual Realisation of Assets and Piecemeal distribution of Cash – Proportionate capital method – Maximum loss method

UNIT V

20 Hours

Amalgamation of firms – Sale to a Company

Note: The questions should be asked in the ratio of 80 % for problems and 20 % for theory

Text Books

S.P. Jain and K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi
M.C. Shukla and T. S. Grewal, *Advanced Accountancy*, Sultan Chand and Sons, New Delhi

Reference Books

P.C. Tulsian, *Advanced Accountancy*, S. Chand Publishing, New Delhi

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Partnership Accounts: Partnership, Definition, Provision relating to Partnership Accounting	6	Discussion
1.2	Capital and Current Accounts of partners, Fixed and Floating	7	E-Resources
1.3	Appropriation of profits, Past adjustments and guarantee	7	Chalk & Talk
UNIT - II			
2.1	Admission of partner, Calculation of new profit sharing ratio	5	E-Resources
2.2	Adjustment of undistributed profits, losses and reserves, Revaluation of Assets and Liabilities	5	Chalk & Talk
2.3	Treatment of Goodwill, Adjustment of capitals of partners after admission of a partner	5	E-Resources

UNIT - III			
3.1	Retirement of Partner, Transfer of balance due to retired partner.	5	E-Resources
3.2	Death of a partner, Treatment of joint life policy	5	Chalk & Talk
3.3	Settlement of amount due to legal representative of deceased partner	5	E-Resources
UNIT - IV			
4.1	Dissolution of Partnership, Accounting treatment	6	E-Resources
4.2	Insolvency of a Partner or partners, Decision in Garner vs. Murray case, Insolvency of all partners	7	E-Resources
4.3	Gradual Realisation of Assets and Piece meal distribution of Cash, Proportionate capital method and Maximum loss method	7	Chalk & Talk
UNIT - V			
5.1	Amalgamation of firms	10	E-Resources
5.2	Sale to a Company	10	Chalk & Talk
Total		90	

Course Designer

Mr. M. Abdul Jabbar

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC44	Business Law – II	Core - XIII	75	3

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	

Preamble

Impart knowledge regarding laws that govern the promotion and management of business undertakings and also enable the learners comprehend the laws relating to carriage of goods and the legal provisions regarding Trade and Commerce.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Gain acquaintance, understanding and familiarity regarding the laws that govern sale of goods	K1, K2,K3
CO2	Apprehend, Cognize, and be proficient with the provisions regarding carriage of goods	K1,K2,K3
CO3	Analyze ,Relate, and be familiar with the provisions of Consumer Protection Act	K1,K2, K3
CO4	Apprehend, Cognize, and gain profound knowledge regarding foreign exchange regulations	K1, K2,K3
CO5	Comprehend, Scrutinize, and be acquainted with the provisions of Information Technology Act	K1, K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	1	3	3	3
CO2	2	3	2	2	2
CO3	2	3	2	2	3
CO4	3	2	2	3	3
CO5	3	1	3	2	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3
CO2	3	2	3	3	3
CO3	3	3	2	3	3
CO4	2	3	2	3	3
CO5	2	3	3	2	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

The Law of Sale of Goods-Definitions, Difference between Sale and Agreement to Sale- Conditions and Warranty - Difference between Conditions and Warranties - Implied Conditions and Warranties laid down by The Indian Sale of Goods Act – Doctrine of Caveat Emptor – Delivery – Meaning, Modes, Rules Regarding Delivery of Goods – Provisions Regarding Passing of Property - Rules in Regard to Passing of Property - General Rule Regarding Passing of Title Subject to Exceptions - Unpaid seller Rights – Auction Sales - Meaning, Kinds, Implied Conditions and Warranties on Auction Sale – Remedies Against the Seller for Breach of Contract.

UNIT II

15 Hours

Law of Carriage of Goods – Carriage of Goods by Land – Carrier – Meaning – Types – Common Carrier – Duties – Rights and Liabilities - Private Carrier – Differences Between Common Carrier and Private Carrier - Roadways and Railways - Carriage of Goods by Sea – Charter Party – Different types – Bill of Lading - Carriage of Goods by Air – Domestic and International - Law of Affreightment - Charter Party Vs Bill of Lading.

UNIT III

15 Hours

Consumer Protection Act, 2019 – Objectives – Definitions – Consumer Protection Council – Consumer Disputes Redressal Agencies – Consumer Complaint – Remedial Action

UNIT IV

15 Hours

The Foreign Exchange Management Act, 1999 – Introduction - Application – Definition - Regulation And Management Of Foreign Exchange - Authorized Persons Contravention And Penalties - Adjudication And Appeal- Directorate Of Enforcement

UNIT V

15 Hours

The Information Technology Act, 2000- Definitions-Objectives- Exceptions-Digital Structure- Electronic Governance-Attribution, Acknowledgement, Etc.- Secure Electronic Records- Regulations Of Certifying Authorities-Digital Signature Certificate, Duties Of Subscriber- Penalties And Adjudication- Cyber Regulations-Offences

Text Books

R. S. N. Pillai & Bagawathi, *Legal Aspects of Business*, S. Chand, Ram Nagar, New Delhi, 2013.

Reference Books

N. D.Kapoor, *Elements of Mercantile Law*, Sultan Chand & Sons, New Delhi, 2019.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	The Law of Sale of Goods, Sale and Agreement to Sale- Conditions and Warranty – Doctrine of Caveat Emptor – Delivery, Rules Regarding Delivery of Goods – Provisions Regard to Passing of Property , Implied Conditions and Warranties	7	Chalk & Talk, E-Resources, Discussion
1.2	Rules in Regard to Passing of Property Unpaid seller- Rights of Unpaid seller	4	Chalk & Talk, E-Resources
1.3	Auction Sale – Remedies Against the Seller for Breach of Contract.	4	Chalk & Talk, E-Resources
UNIT - II			
2.1	Law of Carriage of Goods – Carriage of Goods by Land, Common Carrier – Duties, Rights and Liabilities - Roadways and Railways	5	Discussion, Chalk & Talk, E-Resources

2.2	Carriage of Goods by Sea – Charter Party – Different types – Bill of Lading	5	Chalk & Talk, E-Resources
2.3	Carriage of Goods by Air – Domestic and International - Law of Affreightment - Charter Party Vs Bill of Lading.	5	E-Resources
UNIT - III			
3.1	Consumer Protection Act, 2019 Objectives – Definition	5	Chalk & Talk, E-Resources
3.2	Consumer Protection Council – Consumer Disputes Redressal Agencies	5	E-Resources, Discussion
3.3	Consumer Complaint – Remedial Action	5	Chalk & Talk, E-Resources
UNIT - IV			
4.1	The Foreign Exchange Management Act, 1999 – Introduction- Application	5	Chalk & Talk, E-Resources, Discussion
4.2	Definition-Regulation And Management Of Foreign Exchange	5	Chalk & Talk , E-Resources
4.3	Authorized Persons Contravention And Penalties-Adjudication And Appeal- Directorate Of Enforcement	5	Chalk & Talk, Discussion
UNIT - V			
5.1	The Information Technology Act, 2000- Definitions-Objectives- Exceptions-Digital Structure- Regulations Of Certifying Authorities-	5	Chalk & Talk, E-Resources, Discussion
5.2	Electronic Records, Electronic governance - Attribution, Acknowledgement	5	Chalk & Talk , E-Resources
5.3	Digital Signature Certificate, Duties Of Subscriber - Penalties And Adjudication- Cyber Regulations-Offences	5	Chalk & Talk, Discussion
Total		75	

Course Designer

Mr. M. Mohamed Ishaq

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UECA43	Elements of Banking and Insurance	Allied - IV	90	3

Nature of Course	
Knowledge Oriented	
Skill Oriented	
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

This course imparts knowledge about day to day operations and practices of Banking and Insurance. Learners understand the provisions relating to Life and general Insurance. It enables the learners to understand the procedures for taking Insurance Policies.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Acquaint with Banking Functions and its Operations	K1
CO2	Understand operations of various types of Accounts	K1,K2
CO3	Know the procedure for securing loans and Advances	K1, K2
CO4	Understand the basic concept of Insurance and its Acts	K1,K2,K3
CO5	Gaining the basic knowledge about Marine Insurance and its Acts	K1,K2

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	1	2	1	1
CO2	1	2	2	3	3
CO3	2	3	1	3	2
CO4	3	2	3	2	3
CO5	2	2	3	2	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	1
CO2	3	1	3	3	2
CO3	2	1	2	2	3
CO4	3	2	2	1	2
CO5	2	3	1	2	2

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

16 Hours

Commercial Banking Functions – Banker - Customer – Meaning and Definitions -Relationship between Banker and Customer: General Relationship – Special Relationship - Obligation to honour cheques, secrecy maintenance, Bankers Lien, Right to set off.

UNIT II

18 Hours

Operations of Bank Accounts: Savings Deposit Account – Current Account – Recurring Deposit Account – Fixed Deposit Account – Fixed Deposit Receipt – Joint Account – Credit Card – Debit Card – Deposit Savings Scheme - Types of Customers: Procedure for Opening and Closing of Accounts – Individuals: Minor, Married Women, Lunatics, Drunkard and Illiterate

UNIT III

18 Hours

Loans and Advances: Principles of Lending – Secured and Unsecured Loans – Modes of Creating Security: Lien, Hypothecation and Mortgages – Advances against Securities – Stocks, Shares and Debentures – Land and Building – Plant and Machinery – Life Policies – Fixed Deposits – Documents of Title to Goods – Book Debts.

UNIT IV

20 Hours

Insurance – Definition – Nature – Functions – Importance – Fundamental Principles of Insurance – Insurance Contract – Types – IRDA Act. Life Insurance Act 1956 – Life Insurance – Nature, Definition, Advantages – Life Insurance Vs General Insurance – Classification of Life Insurance Policies – Annuities - Mortality Table –Role of the Development officer and Good Qualities of Development Officer.

UNIT V

18 Hours

Marine Insurance Act, 1963 – Marine Insurance – Definition – Nature – Marine Insurance Policies – Clauses of Marine Insurance Policy - General Insurance Act, 1972 – Motor Insurance – Burglary – Personal Accident Insurance - Fidelity Guarantee Insurance- Types- Property Insurance – Health Insurance.

Text Books

R. Ramachandran, *Banking Theory and practice*, MJP Publishers, 2012.

Periasamy, *Fundamentals of Insurance*, Vijay Nicole Imprints Private Limited, 2013.

Reference Books

Rajesh & T. R Sivagnanasithi, *Banking Theory Law and Practice*, Tata Mc Graw-Hill Publishing Company Limited, 2009.

A. V. Ranganadharchary & D.S, Rao, *Banking Theory Law and Practice*, Kalyani Publishers, 2014.

P. Periasamy, *Principles and Practice of Insurance*, Himalaya Publishing House, 2013.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Commercial Banking Functions – Banker Customer – Meaning and Definitions.	5	Chalk & Talk
1.2	Relationship between Banker and Customer: General Relationship – Special Relationship.	6	E-Resources
1.3	Obligation to honour cheques, secrecy maintenance, Bankers Lien, Right to set off.	5	Discussion
UNIT - II			
2.1	Operations of Bank Accounts – Savings Deposit Account – Current Account – Recurring Deposit Account – Fixed Deposit Account – Fixed Deposit Receipt – Joint Account.	6	Discussion
2.2	Credit Card – Debit Card – Deposit Savings Schemes.	5	Chalk & Talk

2.3	Types of Customers: Procedure for Opening and Closing of Accounts – Individuals: Minor, Married Women, Lunatics, Drunkard and Illiterate.	7	E-Resources
UNIT - III			
3.1	Loans and Advances: Principles of Lending – Secured and Unsecured Loans.	5	E-Resources
3.2	Modes of Creating Security: Lien, Hypothecation and Mortgages.	5	Chalk & Talk
3.3	Advances against Securities – Stocks, Shares and Debentures – Land and Building – Plant and Machinery – Life Policies – Fixed Deposits – Documents of Title to Goods – Book Debts.	8	Discussion
UNIT - IV			
4.1	Insurance – Definition – Nature – Functions Importance – Fundamental Principles of Insurance – Insurance Contracts – Types.	7	Discussion
4.2	IRDA Act. Life Insurance Act 1956 – Life Insurance – Nature, Definition, Advantages Life Insurance Vs General Insurance.	7	E-Resources
4.3	Classification of Life Insurance Policies – Annuities - Mortality Table –Role of the Development officer and Good Qualities of Development Officer.	6	Chalk & Talk

UNIT - V			
5.1	Marine Insurance Act, 1963 – Marine Insurance – Definition – Nature – Marine Insurance Policies – Clauses of Marine Insurance Policy.	7	E-Resources
5.2	General Insurance Act, 1972 – Motor Insurance – Burglary – Personal Accident Insurance.	5	Chalk & Talk
5.3	Fidelity Guarantee Insurance- Types - Property Insurance – Health Insurance.	6	Discussion
Total		90	

Course Designer

Mr. A. Abdul Hameed

Assistant Professor of Economics

Course Code	Course Title	Category	Total Hours	Credits
20UCRS41	Arithmetic Ability	SBS - II	30	2

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	✓
National	
Global	

Preamble

To enhance the problem solving skills, to improve the basic mathematical skills and to help the students who are preparing for any type of competitive examination like CAT, CMAT, GATE, UPSC, etc.,

Syllabus

UNIT I	6 Hours
Numbers – H.C.F & LCM of Numbers – Decimal Fractions – Simplification	
UNIT II	6 Hours
Square Roots & Cube Roots – Average - Problems on Numbers	
UNIT III	6 Hours
Ratio and Proportion, Blending Problems Over heads	
UNIT IV	6 Hours
Time and Distance, Time and Work, Time and Speed, Problems on Trains	
UNIT V	6 Hours
Permutation and Combination, Shares and Stocks	

Text Books

R.S. Agarwal, “*Quantitative Aptitude for Competitive Examination*” by revised and enlarged edition, S.Chand Publications, New Delhi, Reprint 2007.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Numbers, H.C.F & LCM of Numbers	2	Chalk & Talk
1.2	Decimal Fractions	2	E-Resources
1.3	Simplification	2	Discussion
UNIT - II			
2.1	Square Roots & Cube Roots	3	Discussion
2.2	Average - Problems on Numbers	3	Chalk & Talk
UNIT - III			
3.1	Ratio and Proportion,	3	E-Resources
3.2	Blending Problems Over heads	3	Chalk & Talk
UNIT - IV			
4.1	Time and Distance	2	Discussion
4.2	Time and Work	2	E-Resources
4.3	Time and Speed	1	Chalk & Talk
4.4	Problems on Trains	1	Chalk & Talk
UNIT - V			
5.1	Permutation and Combination	3	E-Resources
5.2	Shares and Stocks	3	Chalk & Talk
Total		30	

Course Designer

Mr. K. Mohamed Irshad

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC51	Corporate Accounting I	Core -XIV	90	4

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Acquaint with the necessary skills required to float and manage financial instrument, prepare mandatory financial statements of various corporate and statutory companies as per the companies' act 2013.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Prepare accounts relating to issue of shares and preference shares. Accounting procedures for issue of debentures and various methods of redemption of debentures	K1,K2,K3
CO2	Calculate the liability of underwriter and to prepare final statements of the company	K1,K2,K3
CO3	Compute the value of shares and goodwill.	K1,K2,K3
CO4	Solve problems relating to amalgamation, absorption and reconstruction	K1,K2,K3
CO5	Prepare Liquidator's final statement of account.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	2
CO2	3	2	3	1	3
CO3	2	3	3	3	3
CO4	3	3	3	2	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	1	3	2
CO3	3	3	3	3	3
CO4	3	3	3	3	2
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

18 Hours

Issue of shares: Introduction- Accounting procedures for Issue of Equity Shares at Par, at Discount and at Premium. Forfeiture and Re-issue of shares.

UNIT II

18 Hours

Underwriting of Shares – Marked and Unmarked application – Firm Underwriting – Acquisition of Business (Accounting treatment relating to Purchasing Company only) - Final Accounts of Joint Stock Company – Profit and Loss Prior to Incorporation.

UNIT III

18 Hours

Valuation of Goodwill – various methods -Valuation of shares – various methods

UNIT IV

18 Hours

Amalgamation, Absorption and Reconstruction (External) of joint stock companies – Alteration of share capital – Internal Reconstruction

UNIT V

18 Hours

Liquidation – Statement of Affairs – Liquidator's Final Statement of Account.

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory

Text Books

Prof T.S. Reddy and Dr. A. Murthy, ***Corporate Accounting***, Margham publications, Chennai, 2018, revised sixth edition, 2015

Reference Books

S.P. Jain & K.L. Narang, ***Advanced Accountancy***, Kalyani publishers, New Delhi, 2018, edition 2017.

M.C.Shukla & T.S.Grewal, ***Advanced Accounts***, S Chand and Company Limited, New Delhi, 2018, Nineteenth edition 2016.

R.L.Gupta & Radheswamy, ***Advanced Accountancy***, Sultan Chand & sons, New Delhi, 2018, edition 2016.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Issue of shares: Introduction Accounting procedures for Issue of Equity Shares and at Par, at Discount and at Premium.	10	Chalk & Talk
1.2	Forfeiture and Re-issue of shares.	8	Web Link
UNIT - II			
2.1	Underwriting of Shares, Marked and Unmarked application Firm Underwriting	6	Discussion
2.2	Acquisition of Business (Accounting treatment relating to Purchasing Company only)	6	Chalk & Talk
2.3	Final Accounts of Joint Stock Company, Profit and Loss Prior to Incorporation	6	Web Link
UNIT - III			
3.1	Valuation of Goodwill various methods	9	Web Link
3.2	Valuation of shares various methods	9	Chalk & Talk
UNIT - IV			
4.1	Amalgamation	5	Chalk & Talk
4.2	Absorption	4	Chalk & Talk
4.3	Reconstruction (External) of joint stock companies	5	Chalk & Talk
4.4	Alteration of share capital Internal Reconstruction	4	YouTube
UNIT - V			
5.1	Liquidation – Statement of Affairs	9	Chalk & Talk
5.2	Liquidator's Final Statement of Account	9	Chalk & Talk
Total		90	

Course Designer

Dr. A. Mohamed Mansoor

Associate Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC52	Income Tax Law and Practice I	Core - XV	75	4

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Familiarise the various terminologies of Income Tax Act, develop the skill of the learners in the computation of taxable Income from Salary, House Property, Profits from Business or Profession, train the learners in the computation of Capital gains and income from other sources.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Define the residential status and the citizenship and its implication on the taxability of the various assessee	K1,K2,K3
CO2	Demonstrate the Exempted income U/S 10 of Income Tax Act 1961	K1,K2,K3
CO3	Compute the various provisions and calculating the taxable salary income and Income from House property	K1,K2,K3
CO4	Calculate the provisions regarding Income from Business or Profession, Capital Gains and Other sources	K1,K2,K3
CO5	Describe the power and duties of Income tax Authorities	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	2
CO3	3	3	3	3	3
CO4	3	3	3	3	2
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2
CO2	3	2	3	1	3
CO3	2	3	3	3	3
CO4	3	3	3	2	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Income Tax Act 1961 – History – Introduction - Definitions – concept, Residential Status and Incidence of Tax - Income - Capital receipts and Revenue receipts – Capital expenditure and Revenue expenditure.

UNIT II

15 Hours

Exempted Incomes u/s 10 - Exempted income on free trade zones u/s 10A. Special economic zones u/s 10AA- Export oriented zones u/s 10B- Charitable trust u/s 11- 12 and 13- Political parties' u/s 13A.

UNIT III

15 Hours

Computation of Taxable Income – Income from Salary – Income from House Property.

UNIT IV

15 Hours

Profits and Gains of Business or Profession – Depreciation and other Deductions. Capital Gains – Income from other sources.

UNIT V

15 Hours

Classes of Income Tax Authorities – Appointment and Control of Income Tax Authorities – Central Board of Direct Taxes (CBDT) – Jurisdiction – Powers.

Note: The questions should be asked in the ratio of 75% for problems and 25% for theory

Text Books

V. P. Gaur & Narang, *Income Tax Law and Practice*, Kalyani publications, Ludhiana, 2021, 49th Revised edition

Reference Books

Dr. Vinod K. Singhania, Taxmann's *Direct Taxes Law and Practice*, Bharat law house publications, New Delhi 83, 2021, edition April 2021.

Dr. H. C. Mehrotra, Dr. S. P. Goyal, *Income Tax Law and Practice*, Sahitya Bhawan Publications, Agra, 2021, 62nd Edition.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Income Tax Act 1961 –History – Introduction - Definitions	3	YouTube
1.2	Residential Status and Incidence of Tax	4	Chalk and talk
1.3	Income Capital receipts and Revenue receipts	4	Chalk and talk
1.4	Capital expenditure and Revenue expenditure.	4	Chalk and talk
UNIT - II			
2.1	Exempted Incomes u/s 10	3	Web Link
2.2	Exempted income on free trade zones u/s 10A.	3	Web Link
2.3	Special economic zones u/s 10AA-	3	Web Link
2.4	Export oriented zones u/s 10B	3	Web Link
2.5	Charitable trust u/s 11-12 and 13- Political parties u/s 13A.	3	Web Link
UNIT - III			
3.1	Computation of Taxable Income – Income from Salary.	9	Web Link
3.2	Income from House Property.	6	Chalk and talk
UNIT - IV			
4.1	Profits and Gains of Business or Profession	5	Chalk and talk
4.2	Depreciation and other Deductions. Capital Gains	5	Chalk and talk
4.3	Income from other sources.	5	Chalk and talk

UNIT - V			
5.1	Classes of Income Tax Authorities	5	Web Link
5.2	Appointment and Control of Income Tax Authorities	5	Group discussion
5.3	Central Board of Direct Taxes (CBDT) Jurisdiction – Powers	5	Web Link
Total		75	

Course Designer

Dr. K. Sharifa Nizara,

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC53	Entrepreneurial Development	Core - XVI	60	4

Nature of Course	
Knowledge Oriented	
Skill Oriented	
Employability Oriented	✓
Entrepreneurship Oriented	✓

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Inculcate the traits required for an aspiring entrepreneur

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Define and Explain the importance and Role of Entrepreneurship in the economic development, Qualities of entrepreneurs and Types of Entrepreneurs	K1, K2
CO2	Illustrate the factors affecting Entrepreneurial growth and Theory of Need Achievement	K2
CO3	List and summarise the various Institutional support for the development of Entrepreneurs in India	K1, K2
CO4	Experiment with Starting of a New Venture	K1,K2,K3
CO5	Construct the project report and identify the project feasibility	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	2	3	3	3
CO5	3	3	2	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	2	3	1	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT - I

12 Hours

Entrepreneurship - Meaning - Importance - Entrepreneur - Types - Qualities of Entrepreneurs - Role of Entrepreneurs in Economic Development

UNIT - II

12 Hours

Factors Affecting Entrepreneurial Growth - Economic - Social - Cultural - Personality - Psychological and Sociological Factors - Theory of Need Achievement.

UNIT - III

12 Hours

Institutional Support to Entrepreneurs - EDII- NAYE - NIESBUD - NISIET - KVIC - DIC - Industrial Estate - SEZ.

UNIT - IV

12 Hours

Starting of a new Venture - Search for a Business Idea - Sources of Business Idea - Idea Processing and Selection

UNIT - V

12 Hours

Project Report - Meaning - Contents - Preparation of Project Report - Project Feasibility- Economic - Marketing - Technical - Financial - Social - Viability

Text Books

E. Gordon, K. Natarajan, **Entrepreneurship Development**, Himalaya Publishing House Pvt., Ltd, Mumbai.

K. Sundar, **Entrepreneurship Development**, Vijay Nicole Imprints Pvt., Ltd., Chennai

Reference Books

Gupta, Srinivasan, **Entrepreneurship Development in India**, Sultan Chand and Sons, New Delhi

P. Saravanavel, **Entrepreneurial Development**, Ess Pee Kay Publishing House, Chennai

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Entrepreneurship Meaning Importance Entrepreneur Types	4	PPT
1.2	Qualities of Entrepreneurs	4	PPT
1.3	Role of Entrepreneurs in Economic Development.	4	Discussion
UNIT - II			
2.1	Factors Affecting Entrepreneurial Growth	4	Discussion
2.2	Economic Social Cultural Personality	4	PPT
2.3	Psychological and Sociological Factors Theory of Need Achievement.	4	PPT
UNIT - III			
3.1	Institutional Support to Entrepreneurs.	4	PPT
3.2	EDIT, NAYE, NIESBUD,	4	Chalk & Talk
3.3	NISIET, KVIC, DIC, Industrial Estate, SEZ	4	Discussion
UNIT - IV			
4.1	Starting of a new Venture	4	Discussion
4.2	Search for a Business Idea Sources of Business Idea	4	PPT
4.3	Idea Processing and Selection.	4	PPT
UNIT - V			
5.1	Project Report Meaning Contents	4	PPT
5.2	Preparation of Project Report	4	Chalk & Talk
5.3	Project Feasibility: Economic, Marketing, Technical, Financial and Social Viability	4	Discussion
Total		60	

Course Designer

Mr. M. Abdul Jabbar

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC54	Human Resource Management	Core - XVII	60	4

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	✓

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Imparting the knowledge of recruitment, selection, training and development of Human Resource to the students

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Describe the importance, Nature, Scope of human resources in an organization.	K1,K2
CO2	Explain the procedure for recruitment and selection.	K1,K2
CO3	Demonstrate the need for training, Implementation, monitoring and assessment procedures of training& Performance appraisal system.	K1,K2
CO4	Determine the importance of Management of Grievances	K1,K2,K3
CO5	Discuss the Recent Development in HRM	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	2	3
CO2	3	3	3	3	3
CO3	3	2	3	2	3
CO4	3	2	3	3	3
CO5	3	3	3	2	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	1
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	2	3	3
CO5	3	3	2	2	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Nature and scope of HRM – HRM and Personnel Management - Role of HR manager – Human Resource Planning – Meaning and Objectives – Process of HRP – Job Analysis and Design – Techniques and Problems of Job Analysis

UNIT II

12 Hours

Recruitment and selection – sources – constraints and challenges of recruitment – Meaning and process of selection – Placement and Induction – Meaning, objectives and problems – Promotion and Transfer – Purposes and Types

UNIT III

12 Hours

Training and Development – Need, Importance and Methods – Evaluation of Training Programme– Principles of Executive Development – Career Planning – Benefits and Limitations. Job Evaluation – principles – methods – limitations – performance appraisal – methods – Essentials of an effective appraisal system – Ethical issues in Performance Appraisal.

UNIT IV

12 Hours

Management of Grievances – causes – steps in grievance handling – Grievance Redressal Mechanism – Meaning and Nature of Stress – Sources and consequences of stress – stress busting techniques – working environment – quality of work life – principles and techniques of improving QWL.

UNIT V

12 Hours

Recent Development in HRM – HR in BPO industry – Globalization and HRM – Changing demographics of work force – challenges and tasks of HR managers- Ethical issues in HRM.

Text Books

Shashi K. Gupta, Rosy Joshi, ***Human Resource Management***, Kalyani Publishers, New Delhi, 2015, fourth revised and enlarged edition, 2015

Reference Books

M. Prasad, ***Human Resource Management***, Sultan Chand & Sons, New Delhi, 2005

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Nature and scope of HRM	3	Web link
1.2	HRM and Personnel Management, Role of HR manager	2	Web link
1.3	Human Resource Planning, Meaning and Objectives	2	Chalk and talk
1.4	Process of HRP	2	Chalk and talk
1.5	Job Analysis and Design – Techniques	2	Web link
1.6	Problems of Job Analysis	1	Group discussion
UNIT - II			
2.1	Recruitment and selection sources	3	Web link
2.2	constraints and challenges of recruitment	3	Chalk and talk
2.3	Meaning and process of selection	2	Chalk and talk
2.4	Placement and Induction Meaning, objectives and problems	2	Web link
2.5	Promotion and Transfer Purposes and Types	2	Web link
UNIT - III			
3.1	Training and Development, Need, Importance and Methods, Evaluation of Training Program	3	Hrmpractice.com
3.2	Principles of Executive Development	1	Chalk and talk
3.3	Career Planning, Benefits and Limitations.	4	Group discussion
3.4	Job Evaluation, principles, methods, limitations	2	Chalk and talk
3.5	Performance appraisal methods Essentials of an effective appraisal system	2	Group discussion
UNIT - IV			
4.1	Management of Grievances causes steps in grievance handling	3	Chalk and talk
4.2	Grievance Redressal Mechanism Meaning and Nature of Stress	3	Group discussion
4.3	Sources and consequences of stress	3	Chalk and talk

	busting techniques working environment – quality of work life		
4.4	Principles and techniques of improving QWL.	3	Group discussion
UNIT - V			
5.1	Recent Development in HRM HR in BPO industry	4	Chalk and talk
5.2	Globalization and HRM Changing demographics of work force	4	Group discussion
5.3	Challenges and tasks of HR managers Ethical issues in HRM	4	Chalk and talk
Total		60	

Course Designer

Dr. K. Sharifa Nizara

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC55	Principles of Management	Core - XVIII	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Conceptualise the principles related to the managing the affairs of a business in a systematic manner and also the ways and means to handle the complex business issues successfully.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Remember, Understand, and Develop knowledge about evolution of management thoughts and planning and decision making	K1,K2,K3
CO2	Understand the novices and the importance of Organising and utilize the knowledge so gained to solve the complex organizing issues.	K1,K2,K3
CO3	Remember, Understand recruitment process and stages in selection and training, in order to ensure that the staffing process is properly understood and applied.	K1,K2,K3
CO4	Remember, Understand and Apply the managerial functions of Directing, motivation, communication and coordination.	K1,K2,K3
CO5	Identify, explain and apply the process of Controlling, and the concept of Management By Exception.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	1
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	2	3	3
CO5	3	3	2	2	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	1	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	2	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT - I

15 Hours

Introduction of Management – Meaning and Definition – Nature - Scope, Function, Evolution of Management Theories– Scientific Management of F.W. Taylor – Administrative Management of Henri Fayol.

Planning –Meaning and Definition – Nature – Objectives – Importance - Advantages ant limitations of planning- Planning Process – Types of Plans – Decision - Making Management by Objective, Advantages and Limitations of MBO .

UNIT – II

15 Hours

Organising – Meaning and Definition, nature and purpose of organising – Process and Importance of organising – Organizational sutures – significance – types , formal and Informal – Line and Staff authority – Departmentation- Span of control – Centralisation and Decentralisation – Delegation of Authority.

UNIT - III

15 Hours

Staffing – Recruitment – Factors Affecting Recruitment – Sources of Recruitment – Recruitment Process – Selection – Definition – Methods – Process of Selection – Placement – Induction – Training Meaning, Definition, Need and Importance of Training – Steps in Training Programme

UNIT – IV

15 Hours

Directing – Meaning - Nature - scope – Creativity and innovation – Morale and Motivation – Concept – nature - Importance- Motivation process – Types of Motivation – Motivational theories(Maslow’s Need Hierarchy Theory, Herzberg’s Two Factor Theory & McClelland’s Theory of Needs)- Motivational Techniques – Leadership - Meaning and Definition – nature - Importance – Leadership qualities – Leadership styles

UNIT – V

15 Hours

Communication – Meaning - Importance – Methods of Communication – Barriers to Communication – Reporting - Controlling – Importance – Principles - Characteristics – Steps in control –Types of Control – Requirements for effective control – Management By Exception - Techniques of Control – MBE – Limitations of Controlled

Text Books

R. K Sharma, Shashi K. Gupta and Rahul Sharma, *Principles of Management*, Kalyani Publishers, Ludhiana (2020).

Reference Books

Dinkar Pagare, *Business Management*, Sultan Chand & Sons (2020)

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Introduction of Management Meaning and Definition, Nature, Scope, Function,	3	Chalk and Talk
1.2	Evolution of Management Theories, Scientific Management of F.W. Taylor Administrative Management of Henri Fayol.	3	PDF Discussion
1.3	Planning Meaning and Definition Nature, Objectives, Importance,	3	Chalk and Talk , PDF
1.4	Advantages ant limitations of planning- Planning Process Types of Plans 3	3	PDF
1.5	Decision - Making Management by Objective, Advantages and Limitations of MBO	3	PDF Discussion
UNIT - II			
2.1	Organising Meaning and Definition, nature and purpose of organising	3	Chalk & Talk
2.2	Process and Importance of organising	3	PDF
2.3	Organizational sutures significance types , formal and Informal Line and Staff authority	2	PDF
2.4	Departmentation Span of control Centralisation and Decentralisation	3	PDF
2.5	Delegation of Authority	2	PDF
2.6	Organising Meaning and Definition, nature and purpose of organising	2	Chalk & Talk

UNIT - III			
3.1	Staffing Recruitment Factors Affecting Recruitment	3	Discussion
3.2	Sources of Recruitment Process	3	Discussion
3.3	Selection – Definition – Methods Process of Selection	3	PDF
3.4	Placement	2	PDF
3.5	Training Meaning, Definition, Need and Importance of Training Steps in Training Programme	4	PDF
UNIT - IV			
4.1	Directing Meaning, Nature, scope – Creativity and innovation	3	PDF
4.2	Morale and Motivation Concept, nature, Importance- Motivation process Types of Motivation	4	PDF
4.3	Motivational theories(Maslow’s Need Hierarchy Theory, Herzberg’s Two Factor Theory & McClelland’s Theory of Needs)Motivational Techniques	4	PDF
4.4	Leadership Meaning and Definition, nature, Importance Leadership qualities Leadership styles	4	PDF
UNIT - V			
5.1	Communication, Meaning, Importance, Methods of Communication Barriers to Communication, Reporting	4	Discussion
5.2	Controlling Importance, Principles, Characteristics – Steps in control Types of Control	4	PDF
5.3	Requirements for effective control	2	PDF
5.4	Management By Exception Techniques of Control	3	PDF
5.5	MBE – Limitations of Controlling	2	PDF
Total		75	

Course Designer

Mr. M. Mohamed Ishaq

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRE51	Investment Management	Elective - I	60	3

Nature of Course	
Knowledge Oriented	
Skill Oriented	
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Delineate the Principles and Practice of Investment Management, Familiarise with the functioning of Indian Financial System and Market and enable the students to understand the Valuation of Securities and Portfolio Management.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Understand, acquire knowledge and apply the Concepts of Investment Management	K1,K2,K3
CO2	Understand, Infer and develop the concepts of securities market, the importance of primary market and secondary market	K1,K2,K3
CO3	Show, select and make use of fundamental, industry analysis and growths cycle, Classification of investment management	K1,K2,K3
CO4	Apply the concepts relates with organisation of valuation of securities and finding out the values for purchase and sale of Equity shares	K1,K2,K3
CO5	Acquire Knowledge, find out and identifies methods on the Port-folio Analysis and Management	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	1	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	2	3	3	3
CO5	3	2	2	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	1	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	2	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

10 Hours

Investment Management- Meaning, Definition- Nature and Scope - Types of investment – Sources of investment information - Investment Vs Speculation – Investment Vs Gambling

UNIT II

15 Hours

Primary Market- Secondary Market- Stock Exchanges – Stock Indexes- On-line Trading- Mutual Funds- Inside Trading- Buy Back of Shares – Electronic Data Information Filing And Retrieval System

UNIT III

13 Hours

Fundamental Analysis – Economic-Industrial-Company-Technical Analysis – Technical Vs Fundamental Analysis – Various Theories of Technical Analysis - Dow Theory – Elliot Wave Theory – Chaos Theory

UNIT IV

10 Hours

Security Valuation – Equity Valuation and Analysis- Meaning, Definition and Concept-Equity Valuation Models

UNIT V

12 Hours

Port-folio Analysis and Management – Portfolio Analysis – Portfolio Management –Portfolio Selection – Efficient set of Portfolios – Optimal Portfolio (Including Simple Problems)

Note: The questions should be asked in the ratio of 40% for problems and 60% for theory

Text Books

V.K. Bhalla., *Investment Management*, S Chand Publications, New Delhi, 2017
Shashi K. Gupta & Rosy Joshi, *Security Analysis and Portfolio Management*, Kalyani Publisher, 2018

Reference Books

M. Sulochana, *Investment Management*, Kalyani Publishers
Preeti Singh, *Investment Management*, Himalaya Publishing House, Delhi, 19th Edition, 2015

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Investment Management Meaning, Definition, Nature and Scope	4	Chalk & Talk
1.2	Types of investment, Sources of investment information	4	E-Resources
1.3	Investment Vs Speculation, Investment Vs Gambling	2	Discussion
UNIT - II			
2.1	Primary Market- Secondary Market	5	Discussion
2.2	Stock Exchanges, Stock Indexes , On-line Trading ,Mutual Funds	5	E-Resources
2.3	Inside Trading , Buy Back of Shares, Electronic Data Information Filing And Retrieval System	5	E-Resources
UNIT - III			
3.1	Fundamental Analysis, Technical Analysis, Technical Vs Fundamental Analysis	4	Chalk & Talk
3.2	Various Theories of Technical Analysis, Dow Theory	5	Discussion
3.3	Elliot Wave Theory, Chaos Theory	4	E-Resources
UNIT - IV			
4.1	Security Valuation	5	Chalk & Talk
4.2	Equity Valuation and Analysis, Meaning, Definition and Concept , Equity Valuation Models	5	E-Resources

UNIT - V			
5.1	Port-folio Analysis and Management	4	Discussion
5.2	Portfolio Selection, Efficient set of Portfolios	4	E-Resources
5.3	Optimal Portfolio (Including Simple Problems)	4	Chalk & Talk
Total		60	

Course Designer

Mr. K. Rasool Mydeen

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRE52	Industrial Relations	Elective - I	60	3

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To offer knowledge on managing industrial dispute and the processes, regulations and the authorities regarding industrial relations

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Acquire Knowledge and of roles and function of labours and employees in organisation in India	K1,K2
C02	Understand the approaches and functions of Trade Unionism	K1,K2
C03	Understand and solve the Industrial disputes, forms, cause, prevention and settlement	K1,K2,K3
C04	Apply the concept of Management and personnel administration	K1,K2,K3
C05	Understand the importance and diagnose organisational health	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	3	2	2	1
C02	3	3	2	3	2
C03	3	2	3	2	2
C04	2	3	3	2	3
C05	1	2	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	1	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	2	3	3	3	3
CO5	2	2	3	2	2

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Labour problems and labour market - Indian labour market -Employers organisations – Definition –Types - Role and functions – Origin- Growth and pattern of employer's organisations in India - Issues relating to employers organisations in India.

UNIT II

12 Hours

Trade Unionism – Definition - Approaches to trade unions -Types of unions - Functions and Role - History of trade unions in India -Problems and future.

UNIT III 1

12 Hours

Industrial disputes – Forms - Causes - Prevention and Settlement - Legislative measures others - Analysis of disputes - Industrial relations machinery in India.

UNIT IV

12 Hours

Management and personnel administration – managing - working and living in a changing world - Managers and their personnel concepts - Personnel Administration and kinds of organisation - Organisation structure and management development.

UNIT V

12 Hours

Diagnosing Organisational health situational thinking - A systematic approach -Interviewing -Indicators of Organisational health - Personnel research turnover and internal mobility - Complaints and grievances - Occupational safety and health trends

Text Books

N. G. Nair and Latha Nair, *Personnel Management and Industrial relations*, S. Chand, 1999.

Mike Salamon, *Industrial Relations*, Pearson Education, 2001, 4th Edition

Reference Books

S. C. Srivastava, *Industrial Relations and Labour Laws*, Vikas, 2002.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Labour problems and labour market, Indian labour market	3	PDF
1.2	Employers organisations definition, types, role and functions, origin	3	PDF
1.3	Growth and pattern of employers' organisations in India.	3	Discussion
1.4	Issues relating to employers organisations in India.	3	Discussion
UNIT - II			
2.1	Trade Unionism: Definition, approaches to trade unions, types of unions, functions and role,	6	PPT
2.2	History of trade unions in India, problems and future.	6	PPT
UNIT - III			
3.1	Industrial disputes, forms, cause prevention and settlement legislative measures others.	6	Discussion
3.2	Analysis of disputes, Industrial relations machinery in India.	6	Discussion
UNIT - IV			
4.1	Management and personnel administration managing, working and living in a changing world.	4	PDF
4.2	Managers and their personnel concepts. Personnel administration and kinds of organisation.	4	PPT
4.3	Organisation structure and management development.	4	PPT

UNIT - V			
5.1	Diagnosing organisational health situational thinking; A systematic approach	3	Discussion
5.2	Interviewing Indicators of organisational health	3	PPT
5.3	personnel research turnover and internal mobility	3	PPT
5.4	Complaints and grievances, occupational safety and health trends.	3	Discussion
Total		60	

Course Designer

Prof. M. Mohamed Ilyas

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRE53	Advertising Theory and Practice	Elective -I	60	3

Nature of Course	
Knowledge Oriented	
Skill Oriented	
Employability Oriented	✓
Entrepreneurship Oriented	✓

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To impart knowledge and skills required in connection with selection of media, creation of advertisement copies and measures the appeal of advertisements.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Recall and explain the Basic knowledge in various concepts of advertising.	K1,K2,K3
CO2	Relate, understand and apply the modern methods and avenues of Advertising.	K1,K2,K3
CO3	Remember, demonstrate and identify various media of Advertising and their significances.	K1,K2,K3
CO4	Find, explain and organise the skills required for creating an advertisement copy.	K1,K2,K3
CO5	Demonstrate and experiment with the exposure in various Emotional appeals of advertising and its Importance.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	2	2	3
CO2	3	2	3	3	3
CO3	3	2	2	3	3
CO4	3	2	2	3	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	3
CO2	2	2	3	3	3
CO3	3	3	3	3	3
CO4	2	2	3	3	3
CO5	3	2	3	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Advertising - Meaning - Definitions - Origin - Growth - Development - Objectives - Nature - Scope - Functions - Primary and secondary functions - AIDA model.

UNIT II

12 Hours

Advertising - Role - Importance - Benefits - Demerits - Legal regulations - Limitations - Truth in advertising - Ethics in advertising - Role of Advertising standards Council of India.

UNIT III

12 Hours

Media selection - Factors influencing media selection - different types of Media - Press - Television - Radio –Social Media Networks- Internet - Merits - Demerits.

UNIT IV

12 Hours

Advertisement copy - Meaning - Essentials of a good advertising copy - Types of Advertisement copy - Components of Advertisement copy- Advertisement layout

UNIT V

12 Hours

Advertising appeals - Meaning - Definition - Functions - Classifications – Principles - Skills tested: Brand awareness - Advertisement slogan awareness - Understanding concepts - Creating Advertisement slogans- Evaluating contents of advertisements in different media through AIDA model - Knowledge of Creating advertisement copy.

Text Books

Mahendra Mohan, *Advertising Management*, Tata McGraw Hill Publishing Co. Ltd., New Delhi. (2006)

Reference Books

Pillai&Bhagavathi '*Salesmanship*', S. Chand & Co., New Delhi.(2000)

P. Saravanavel, *Advertisement& Salesmanship*, Margham Publication, Chennai.(2013)

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Advertising - Meaning - Definitions - Origin Growth	4	Chalk & Talk
1.2	Development - Objectives - Nature - Scope	4	PPT
1.3	Functions - Primary and secondary functions AIDA model.	4	Discussion
UNIT - II			
2.1	Advertising Role Importance Benefits	3	PPT
2.2	Demerits Legal regulations Limitations	3	Discussion
2.3	Truth in advertising Ethics in advertising	3	Chalk & Talk
2.4	Role of Advertising standards Council of India	3	Discussion
UNIT - III			
3.1	Media selection Factors influencing media selection different types of Media Press	6	Chalk & Talk
3.2	Television, Radio, Social Media Networks Internet Merits Demerits.	6	PPT
UNIT - IV			
4.1	Advertisement copy Meaning - Essentials of a good advertising copy	6	Discussion
4.2	Types of Advertisement copy components of Advertisement copy Advertisement layout	6	Chalk & Talk
UNIT - V			
5.1	Advertising appeals meaning Definition Functions Classifications	3	Chalk & Talk
5.2	Principals. Skills tested: Brand awareness,	2	PPT
5.3	advertisement slogan awareness, understanding concepts	2	Discussion
5.4	Creating Advertisement slogans, evaluating advertisements in different media through AIDA model, knowledge of Creating advertisement copy	5	Chalk & Talk
Total		60	

Course Designer

Dr. A. SulthanMohideen,

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRS51	Communicative Skills	SBS - III	30	2

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To provide expertise in language and communication skill

Syllabus

- UNIT - I** 6 Hours
Introductory Grammar: Parts of Sentences/Speech- Noun, Adjective, Pronoun, Verb, Adverb, Preposition, Conjunction, Interjection- Active Voice and Passive Voice.
- UNIT - II** 6 Hours
Introductory Grammar: Tenses and its kinds, Degrees of Comparison, Direct and Indirect speech
- UNIT - III** 6 Hours
Communication: Characteristics, limitations, barriers- listening skills, Presentation skills and e-Communication.
- UNIT - IV** 6 Hours
Writing Skills: Preparation of CVs (Application for jobs)- Official letters- Circular, Agenda, Notice, preparation of reports
- UNIT - V** 6 Hours
Business Communication: Letter to vendors, offers, quotation, status enquiry, orders, cancellation of orders, complaints and adjustments

Text Books

Wren and Martin, revised by Dr. N. D. V Prasada rao, ***High school Grammar & Composition***, S. Chand & Company ltd, Ram Nagar, New Delhi 110055
Varinder Kumar and Bodh Raj ***Communicative Skills***, Kalyani Publishers, new delhi -110 002, edition 2011

Reference Books

G. Radhakrishnapillai ***Emerald English Grammar and Composition***, Emerald Publisher, Chennai 600 003, Edition 2014

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content delivery method
Unit - I			
1.1	Parts of Sentences/Speech- Noun, Adjective, Pronoun	2	E-Resources
1.2	Preposition, Conjunction, Interjection	2	Chalk & Talk
1.3	Active Voice and Passive Voice	2	Discussion
Unit - II			
2.1	Tenses and its kinds	2	E-Resources
2.2	Degrees of Comparison	2	Chalk & Talk
2.3	Direct and Indirect speech	2	Discussion
Unit - III			
3.1	Characteristics, limitations, barriers-	2	E-Resources
3.2	listening skills, Presentation skills	2	Chalk & Talk
3.3	E-Communication.	2	Discussion
Unit - IV			
4.1	Preparation of CVs (Application for jobs)	2	E-Resources
4.2	Official letters- Circular, Agenda, Notice	2	Chalk & Talk
4.3	Preparation of reports	2	Discussion
Unit - V			
5.1	Letter to vendors, offers, quotation,	2	E-Resources
5.2	Status enquiry, orders, cancellation of orders, complaints and adjustments.	2	Chalk & Talk
5.3	Complaints and adjustments.	2	Discussion
Total		60	

Course Designer

Dr. S. Hasan Banu

Associate Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC61	Corporate Accounting II	Core - XIX	90	4

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Outlines the significance of holding company, banking company and insurance company accounts, understand the Double Accounts system and develop the skill of the learners in preparing accounts for the service sector like hospital and hotel.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Describe, demonstrate and make use of the Consolidated balance sheet of the holding company with its subsidiary	K1,K2,K3
CO2	Relate and summarize the financial statements of banking companies.	K1,K2,K3
CO3	Tabulate and illustrate final accounts of life insurance and general insurance business.	K1,K2,K3
CO4	Identify, construct and compare the Double Accounts system including Accounts of Electricity Companies	K1,K2,K3
CO5	Quote and utilize accounts relating to inflation accounting	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	2	3	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	2	3	3	3
CO3	3	3	3	3	3
CO4	2	3	3	2	2
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT - I

17 Hours

Accounting of Holding Companies: Definition – Holding company – subsidiary company- calculation – of pre-acquisition and post –acquisition profits- Cost of control or capital reserve – minority interest – revaluation of assets – treatment of unrealized inter-company profits – preparation of consolidated balance sheet – simple problems only.

UNIT - II

16 Hours

Accounts of Banking companies: meaning – legal requirements towards the preparation of final accounts – preparations of various schedules for preparing of Profit and Loss Account and Balance sheet (Forms A to Third schedule) as per the revised guidelines of Reserve Bank of India.

UNIT - III

20 Hours

Accounts of Insurance Companies: principles of insurance – Accounts of life insurance business – accounts of general insurance business – preparation of various schedules for preparing of Revenue account, Profit and Loss account and balance sheet of Life Insurance and General Insurance Business – Ascertainment of profit under life insurance business.

UNIT - IV

20 Hours

Double Accounts system including Accounts of Electricity Companies: Meaning – Special features - Difference between single account system and double account system - Preparation of Revenue account, Net Revenue account, Capital account and General balance sheet – Replacement of an asset.

UNIT - V

17 Hours

Accounting for Price level Changes – Accounting Treatment – Current Purchasing Power (CPP) Method – Current Cost Accounting (CCA) Method.

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory

Text Books

Prof T.S. Reddy & Dr.A.Murthy, *Corporate Accounting*, Margham publications, Chennai,2018, revised sixth edition,2015

S.P. Jain & K.L. Narang, **Advanced Accountancy**, Kalyani publishers, New Delhi, 2018, edition 2017.

Reference Books

M.C.Shukla & T.S.Grewal, **Advanced Accounts**, S Chand and Company Limited, New Delhi, 2018, Nineteenth edition 2016

R.L.Gupta & Radheswamy, **Advanced Accountancy**, Sultan Chand & sons, New Delhi, 2018, edition 2016

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Accounting of Holding Companies: Definition Holding company subsidiary company-	5	E-Resources
1.2	Calculation of pre-acquisition and post-acquisition profits- Cost of control or capital reserve minority interest	5	Chalk and Talk
1.3	Revaluation of assets treatment of unrealized inter-company profits	4	E-Resources
1.4	Preparation of consolidated balance sheet	3	Chalk and Talk
UNIT - II			
2.1	Accounts of Banking companies: meaning	6	E-Resources
2.2	Legal requirements towards the preparation of final accounts	6	Chalk and Talk
2.3	Preparations of various schedules for preparing of Profit and Loss Account and Balance sheet	4	E-Resources
UNIT - III			
3.1	Accounts of Insurance Companies:	5	E-Resources

	principles of insurance		
3.2	Accounts of life insurance business accounts of general insurance business	5	E-Resources
3.3	preparation of various schedules for preparing of Revenue account,	5	Chalk and Talk
3.4	Profit and Loss account and balance sheet of Life Insurance and General Insurance Business Ascertainment of profit under life insurance business.	5	E-Resources
UNIT - IV			
4.1	Double Accounts system including Accounts of Electricity Companies: Meaning –	5	ww.youtube.com
4.2	Special features- difference between single account system and double account system-	5	Chalk and Talk
4.3	Preparation of Revenue account, Net Revenue account,.	5	Chalk and Talk
4.4	Capital account and General balance sheet – replacement of an asset	5	Chalk and Talk
UNIT - V			
5.1	Accounting for Price level Changes – Accounting Treatment	7	Chalk and Talk
5.2	Current Purchasing Power (CPP) Method	6	E-Resources
5.3	Current Cost Accounting (CCA) Method.	4	Discussion
Total		90	

Course Designer

Dr. A. Abbas Manthiri

Associate Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC62	Financial Management	Core - XX	75	5

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	✓

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Cognise the sources of procurement and management of finance. Familiarise the methods of pay-out to the stake holder of the companies. Optimise the usage of the available financial resource of companies.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Understand and Analyze the various sources of finance and the role of financial manager	K1,K2,K3
CO2	Compare and solve and Measure the cost of capital and prepare capital budgeting.	K1,K2,K3
CO3	Analyze and Make financing decisions based on leverages and capital structure theories.	K1,K2,K3
CO4	Estimate and solve the Working Capital requirements of a firm.	K1,K2,K3
CO5	Determine the suitable dividend policy.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	2
CO2	3	2	3	1	3
CO3	2	3	3	3	3
CO4	3	3	3	2	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	1	3	2
CO3	3	3	3	3	3
CO4	3	3	3	3	2
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Financial Management – Definition and functions – Scope – Objectives – Key activities of Financial Management - Organisation of finance section – Role and Functions of financial manager.

UNIT II

15 Hours

Capital Budgeting – Principles and Techniques – Ranking of investments – Traditional method – Pay back method – Average rate of return method – Discounted Cash Flow (DCF) Method – Techniques – Net Present Value (NPV) method – Internal Rate of Return (IRR) method – Technical Value method – Profitability Index method.

UNIT III

15 Hours

Capital Structure – planning – factors affecting capital structure – determining debt and equity proportion – theories of capital structure leverage concept – NI Approach - NOI Approach – MM approach – Traditional Approach – EPS Analysis – Indifference point.
Cost of equity -- cost of preference capital - cost of debt – cost of retained earnings – computation of weighted average or composite cost of capital.

UNIT IV

15 Hours

Working capital – components of working capital - working capital operating cycle –factors influencing working capital – requirements – determining or forecasting of working capital requirements – management of components of working capital – cash, receivables and inventory management – preparation of cash budget – receivable management – credit policy – collection policy - inventory

UNIT V

15 Hours

Dividend and Dividend policy – meaning – classification and sources of dividend – factors influencing dividend policies - Theories of dividend decision – Irrelevance and Relevance Theories – various dividend models (Walter's, Gordon's – M.M hypothesis).

Text Books

Shashi K Gupta and R.K Sharma, ***Financial Management***, (Kalayani Publishers)
Prasanna Chandra, Fundamentals ***of Financial Management*** (Tata McGraw-Hill)

Reference Books

M. Pandey, ***Financial Management***, (Vikas Publication)
Khan and Jain, ***Financial Management***, (Tata McGraw-Hill)

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Financial Management Definition and functions Scope Objectives	5	Discussion
1.2	Key activities of Financial Management	5	E-Resources
1.3	Organisation of finance section Role and Functions of financial manager.	5	Discussion
UNIT - II			
2.1	Capital Budgeting Principles and Techniques Ranking of investments	2	Discussion
2.2	Traditional method – Pay back method	2	Chalk & Talk
2.3	Average rate of return method	2	E-Resources
2.4	Discounted Cash Flow (DCF)	2	Discussion
2.5	Method – Techniques Net Present Value (NPV) method	2	E-Resources
2.6	Internal Rate of Return (IRR) method –	2	E-Resources
2.7	Technical Value method	2	E-Resources
2.8	Profitability Index method	1	E-Resources
UNIT - III			
3.1	Capital Structure planning factors affecting capital structure	3	E-Resources
3.2	Determining debt and equity proportion theories of capital structure leverage concept	3	Chalk & Talk

3.3	NI Approach NOI Approach MM approach Traditional Approach EPS Analysis Indifference point.	3	Discussion
3.4	Cost of equity cost of preference capital cost of debt cost of retained earnings	3	Discussion
3.5	Computation of weighted average or composite cost of capital	3	Discussion
UNIT - IV			
4.1	Working capital – components of working capital - working capital operating cycle	4	Discussion
4.2	Factors influencing working capital requirements determining or forecasting of working capital requirements	4	E-Resources
4.3	Management of components of working capital cash, receivables	4	Chalk & Talk
4.4	Inventory management preparation of cash budget receivable management credit policy collection policy inventory	3	E-Resources
UNIT - V			
5.1	Dividend and Dividend policy meaning classification and sources of dividend	5	E-Resources
5.2	Factors influencing dividend policies Theories of dividend decision	5	Chalk & Talk
5.3	Irrelevance and Relevance Theories various dividend models (Walter's, Gordon's M.M hypothesis	5	Discussion
Total		75	

Course Designer

Mr. M. Mohamed Ishaq

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC63	Income Tax Law And Practice II	Core - XXI	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Enable the learners to know about set off and carry forwards of losses, develop the skill of the learner to assess income of individuals and other types of assesses understand the concepts such as advance payment of tax, TDS and the like.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Describe the procedures of Clubbing of income and set off and carry forward of losses.	K1,K2,K3
CO2	Demonstrate in assessing the income of HUF	K1,K2,K3
CO3	Solve the Assessable income of Partnership Firm and Joint Stock Companies.	K1,K2,K3
CO4	Illustrate in Preparation of return of Filing	K1,K2,K3
CO5	Solve the problems in payment of Advance Tax and Tax Deducted at Source	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	2	3	3
CO2	3	3	3	3	2
CO3	3	3	3	3	3
CO4	3	3	2	3	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	3	3	3	2
CO3	3	3	3	3	3
CO4	S	2	3	3	3
CO5	S	3	3	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Clubbing of Income – Set-off and carry forward of losses – Deductions from gross total income u/s 80C to 80 U.

UNIT II

15 Hours

Assessment of individual and Hindu Undivided Family Computation of Taxable Income and Tax Liability

UNIT III

15 Hours

Assessment of Partnership Firm, Association of Persons and Joint Stock Companies Computation of Taxable Income and Tax Liability

UNIT IV

15 Hours

Return of Income – Submission of return of income – Return of Loss – Belated Return – Revised return – Procedure for assessment – Self assessment – Reassessment – Best judgment assessment – Ex- Party assessment – Rectification of mistakes – Reopening of assessment.

UNIT V

15 Hours

Collection of Tax – Introduction - Deduction of Tax at Source from Income under Five Heads – Advance of Payment of Tax – Advance payment – Tax refunds – Income Payable under ‘Net of Tax’ – Consequences of failure to deduct or pay tax – Tax credit certificate – Tax clearance certificate – Penalties – Procedure, Time Limit, Offences and Prosecution.

Note: The questions should be asked in the ratio of 75% for problems and 25% for theory

Text Books

V. P. Gaur & Narang , *Income Tax Law and Practice*, Kalyani publications, Ludhiana, 2021, 49th Revised edition

Reference Books

Dr. Vinod K. Singhania, *Taxmann's Direct taxes Law and Practice*, Bharat law house publications, New Delhi 83, 2021, edition April 2021.

Dr. H. C.Mehrotra, Dr. S. P. Goyal, *Income Tax Law and Practice*, Sahitya Bhawan Publications, Agra, 2021, 62nd Edition.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Clubbing of Income	5	YouTube
1.2	Set-off and carry forward of losses	5	E-Resources
1.3	Deductions from gross total income u/s 80C to 80 U.	5	YouTube
UNIT - II			
2.1	Assessment of individual	5	E-Resources
2.2	Hindu Undivided Family.	5	YouTube
2.3	Computation of Taxable Income and Tax Liability.	5	E-Resources
UNIT - III			
3.1	Assessment of Partnership Firm	4	YouTube
3.2	Association of Persons	4	E-Resources
3.3	Joint Stock Companies.	4	E-Resources
3.4	Computation of Taxable Income and Tax Liability	3	Web- Link
UNIT - IV			
4.1	Return of Income Submission of return of income	3	Chalk & Talk
4.2	Return of Loss Belated Return Revised return	3	Web- Link
4.3	Procedure for assessment – Self assessment	3	Discussion
4.4	Reassessment Best judgment assessment	3	Discussion
4.5	Ex- Party assessment Rectification of mistakes Reopening of assessment.	3	Web- Link

UNIT - V			
5.1	Collection of Tax – Introduction - Deduction of Tax at Source from Income under Five Heads	3	Chalk & Talk
5.2	Advance of Payment of Tax – Advance payment	4	Discussion
5.3	Tax refunds – Income Payable under ‘Net of Tax’	3	Discussion
5.4	Consequences of failure to deduct or pay tax – Tax credit certificate Tax clearance certificate	3	Discussion
5.5	Penalties – Procedure, Time Limit, Offences and Prosecution.	2	Web- Link
Total		75	

Course Designer

Dr. S. Hasan Banu

Associate Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC64	Indirect Taxes and GST	Core - XXII	60	4

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Help to acquire the knowledge on central excise duty, customs duty, and sales tax. Ability to develop the channelizing industrial growth and supporting local industry from international competition by levying high customs duty Ability to understand the importance of GST in the context of Indian economy

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Understand the Provisions of Indirect Tax Law	K1,K2,K3
CO2	Understand the basic concept and types of customs duty	K1,K2,K3
CO3	Understand the provisions relating to GST Laws	K1,K2,K3
CO4	Compute GST	K1,K2,K3
CO5	Apply the procedures relating to various types of Assessment	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	2	3	3
CO2	3	3	3	3	2
CO3	3	3	3	3	3
CO4	3	3	2	3	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	3	3	3	2
CO3	3	3	3	3	3
CO4	S	2	3	3	3
CO5	S	3	3	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

10 Hours

Overview of Indirect Tax Law – Meaning, Concept, Features – Direct Taxes Vs Indirect Taxes – Advantages – Disadvantages – Constitutional Validity – Administration and relevant Procedures

UNIT II

12 Hours

Central Excise Laws – Meaning – Background – Definitions – Concepts – Excise Duty Vs Custom Duty – Excise Duty Vs Sales Tax – Goods – Meaning - Concept – Manufacture – Manufacturer – Classification – Valuation – Levy and Collection of Excise Duty – Registration and Excise Control Code - Procedures in Central Excise Code – Procedures in Central Excise.

UNIT III

14 Hours

GST concept - Meaning – Historical Background – Definition – Objectives – Advantages – Centre and State Financial Relations, GST Law, Features, Impact and Types of GST – GST Council – Constitution, Structure, Action plan, Functions. Supply Meaning, Scope– Time and Taxable Value of Supply -- Tax Invoice – Credit and Debit Notes – Returns – Furnishing details outward and Inward Supply- Return – First Return – Annual Return- Final Return.

UNIT IV

12 Hours

Computation of tax and tax liability – supply – computation of its taxable value and tax liability – Tax calculation for inter – state supply – value of supply – Taxable value of supply – computation of Input Tax Credit (ITC) – meaning, purpose, concept, conditions to avail the benefit of ITC and its appropriation under GST.

UNIT V

12 Hours

Assessment – Self and Provisional Assessment – Scrutiny of Accounts – Assessment of Non-filers of Returns – Assessment of Unregistered Persons – Demands and Recovery of Tax- Inspection, Search, Seizure – Offences – Penalties, Prosecution – Appeals.

Note: The questions should be asked in the ratio of 40% for problems and 60% for theory

Text Books

Dr. Sanjeev Kumar, *Systematic Approach to Indirect Taxes*, Bharat Law House Pvt, Ltd, New Delhi

Reference Books

V.S Datey, *Indirect Taxes Law and Practice*, Taxmann Publications Pvt. Ltd, New Delhi

Dr. V. Balachandran, *Indirect Taxation*, Sultan Chand & Sons, New Delhi.

Joy Dhingra, *Goods and Service Tax*, Kalyani Publishers, Ludhiana.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Overview of Indirect Tax Law Meaning, Concept, Features	3	Chalk & Talk
1.2	Direct Taxes Vs Indirect Taxes Advantages Disadvantages	3	E-Resources
1.3	Constitutional Validity Administration and relevant Procedures	4	Discussion
UNIT - II			
2.1	Central Excise Laws Meaning Background Definitions Concepts	2	Discussion
2.2	Excise Duty Vs Custom Duty Excise Duty Vs Sales Tax	2	Chalk & Talk
2.3	Goods Meaning Concept Manufacture Manufacturer Classification Valuation	3	Chalk & Talk
2.4	Levy and Collection of Excise Duty Registration and Excise Control Code -	3	E-Resources
2.5	Procedures in Central Excise Code Procedures in Central Excise	2	E-Resources
UNIT - III			
3.1	GST concept Meaning Historical Background Definition Objectives Advantages	3	E-Resources

3.2	Centre and State Financial Relations, GST Law, Features, Impact and Types of GST	3	Chalk & Talk
3.3	GST Council Constitution, Structure, Action plan, Functions	3	Discussion
3.4	Supply Meaning, Scope Time and Taxable Value of Supply Tax Invoice Credit and Debit Notes	3	E-Resources
3.5	Returns Furnishing details outward and Inward Supply Return First Return Annual Return- Final Return	2	E-Resources
UNIT - IV			
4.1	Computation of tax and tax liability supply	4	Discussion
4.2	Computation of its taxable value and tax liability Tax calculation for interstate supply value of supply	4	E-Resources
4.3	Taxable value of supply computation of Input Tax Credit (ITC) meaning, purpose, concept, conditions to avail the benefit of ITC and its appropriation under GST.	4	Chalk & Talk
UNIT - V			
5.1	Assessment Self and Provisional Assessment Scrutiny of Accounts	4	E-Resources
5.2	Assessment of Non-filers of Returns Assessment of Unregistered Persons	4	Chalk & Talk
5.3	Demands and Recovery of Tax Inspection, Search, Seizure Offences Penalties, Prosecution Appeals	4	Discussion
Total		60	

Course Designer

Dr. K. Sharifa Nizara

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRC65	Business Environment	Core - XXIII	60	4

Nature of Course	
Knowledge Oriented	
Skill Oriented	
Employability Oriented	✓
Entrepreneurship Oriented	✓

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Comprehend the business and its environment, industrial developments, its problems, Industrial Sickness, Small scale sector and The Consumer Protection Act.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Outline the various external factors that affect the business	K1, K2
CO2	Explain the evolution of industrial development in India	K2
CO3	Summarise the reasons for Industrial Sickness	K1, K2
CO4	Identify the problems of Small Scale Sector	K1,K2,K3
CO5	Explain the Consumer Protection Act, 2019	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	2	3	3
CO3	3	2	3	2	3
CO4	3	3	3	3	3
CO5	3	3	3	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3
CO2	3	2	3	3	3
CO3	2	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT – I

12 Hours

Meaning and Importance of the Study of business Environment – External Factor Affecting Business – Economic, Political, Legal, Social, Competitive, Ecological and Technological Factors, SWOT Analysis – Environmental scanning

UNIT – II

12 Hours

Industry – Introduction – Industrial Development under the Plans – Importance of Industries in Economic Development of India – Trends in Industrial Production in India – Present Status of Industrial Production – Problems of Industrial Development in India – Industrial policy – New policy – The Industrial act and licensing system

UNIT – III

12 Hours

Industrial Sickness – Definition – Causes - Sick Industrial Companies (Special Provisions) Act 1985 – BIFR – Reference to BIFR – Inquiries and Schemes

UNIT - IV

12 Hours

Business and economic system – Public sector, private sector, joint sector, co-operative sector – objectives, achievements and failures - Small Scale Sector – Definition – Problems of Small Scale Industries -Incentives to Small Scale Sector – Industrial Sickness in Small Scale Sector.

UNIT – V

12 Hours

Consumer Protection Act, 2019– Consumer Rights – Social Responsibility of business – Dimensions of Social Responsibility - Arguments for and Against Social Responsibility of Business – Social Audit.

Text Books

Francis Cherunilam, *Business Environment*, Himalaya Publishing House Pvt., Ltd, Mumbai.

V. Alagappan & K. Chidambaram, *Business Environment*, Vikas Publishing House Pvt., Ltd., New Delhi

Reference Books

Rosy Joshi & Sangam Kapoor, *Business Environment*, Kalyani Publishers, New Delhi

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Meaning and Importance of the Study of business Environment	3	PPT
1.2	External Factors Affecting Business - Economic, Political, Legal, Social, Competitive, Ecological and Technological Factors	6	PPT
1.3	SWOT Analysis and Environmental Scanning	3	Discussion
UNIT - II			
2.1	Industry: Introduction, Industrial Development under the Plans, Importance of Industries in Economic Development of India	4	Discussion
2.2	Trends in Industrial Production in India, Present Status of Industrial Production	4	Chalk & Talk
2.3	Problems of Industrial Development in India, Industrial policy, New policy, The Industrial Act and licensing system	4	PPT
UNIT - III			
3.1	Industrial Sickness: Definition and Causes	4	PPT
3.2	Sick Industrial Companies (Special Provisions) Act, 1985	4	PPT
3.3	BIFR: Reference to BIFR, Inquiries and Schemes	4	Discussion
UNIT - IV			
4.1	Business and economic system Public sector, private sector, joint sector, co – operative sector objectives, achievements and failures	6	Discussion

4.2	Small Scale Sector: Definition, Problems of Small Scale Industries and Incentives to Small Scale Sector	4	PPT
4.3	Industrial Sickness in Small Scale Sector.	2	PPT
UNIT - V			
5.1	Consumer Protection Act, 2019, Consumer Rights	4	PPT
5.2	Social Responsibility of business	2	Chalk & Talk
5.3	Dimensions of Social Responsibility, Arguments for and Against Social Responsibility of Business and Social Audit.	6	Discussion
Total		60	

Course Designer

Mr. M. Abdul Jabbar

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRE61	International Business	Elective - II	60	3

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Understand the environment of International Business. Give a broad outlook on FDI from Indian perspective. Get a complete exposure on the nuances of Foreign Exchange.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Understand, application relates with the Growth of International Trade	K1,K2,K3
CO2	Acquire knowledge and apply the concepts related on Foreign Direct Investment	K1,K2,K3
CO3	Develop and Familiarize with the Foreign Exchange	K1,K2,K3
CO4	Identify, infer and Provide idea about Foreign Exchange Risk and Transaction risk	K1,K2,K3
CO5	Understand, acquire knowledge and apply the concept of Balance of Payment and Balance of Trade	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	2
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	2	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	1	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	2	3	3	3	3
CO5	2	2	3	2	2

1-Low

2-Medium

3-Strong

Syllabus

UNIT

15 Hours

Growth of International Trade – Globalisation and its consequences. Multinational Companies – merits and demerits. International Financial System International monetary system- the Gold Standard, the Bretton Woods system of exchange rates, current exchange rate regimes. International Monetary Fund, its resources and lending facilities.

UNIT II

10 Hours

Foreign Direct Investment – meaning and definition. Strategies for Foreign Direct Investment – Modes of Investment – Joint ventures, Mergers and acquisitions. Benefits and costs of Foreign Direct Investment from host country and home country perspective.

UNIT III

12 Hours

Foreign Exchange - meaning. Foreign Exchange dealings and transactions – spot market and forward market. Factors influencing Foreign Exchange rates. Foreign Exchange market – features and trading characteristics, market participants. Participants of Foreign Exchange market. Types of Transaction and Financial instruments of Foreign Exchange market.

UNIT IV

12 Hours

Foreign Exchange Risk and Transaction risk. Types of Foreign Exchange exposure and risk: Transaction exposure – Operating exposure, Translation exposure, Management of Transaction Risk - hedging, currency diversification, risk sharing, invoicing, netting and offsetting. Management of Operating Risk. Management of Translation exposure.

UNIT V

11 Hours

Balance of Payment and Balance of Trade- meaning, differences between Balance of Payment and Balance of Trade- The current account- the capital account- deficit and surplus- significance of Balance of Payment statement.

Text Books

Kevin S (2016), *Fundamentals of International Financial Management*, PHI Learning Private Ltd., Delhi

Justin Paul, *International Business*, Prentice Hall India Learning Private Limited, New Delhi, 2010

Reference Books

Aswathappa K, *International Business*, Tata McGraw-Hill Education, NewDelhi, 2017

Dr. Mustafa, *International Business*, Madurai

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Growth of International Trade Globalisation and its consequences.	4	Chalk & Talk
1.2	Multinational Companies –merits and demerits. International Financial System.	4	E-Resources
1.3	International monetary system- the Gold Standard, the Bretton Woods system of exchange rates, current exchange rate regimes.	4	Discussion
	International Monetary Fund, its resources and lending facilities.	3	E-Resources
UNIT - II			
2.1	Foreign Direct Investment meaning and definition.	3	Chalk & Talk
2.2	Strategies for Foreign Direct Investment – Modes of Investment Joint ventures, Mergers and acquisitions.	4	Discussion
2.3	Benefits and costs of Foreign Direct Investment from host country and home country perspective.	3	E-Resources

UNIT - III			
3.1	Foreign Exchange meaning. Foreign Exchange dealings and transactions spot market and forward market.	3	Discussion
3.2	Factors influencing Foreign Exchange rates.	3	Chalk & Talk
3.3	Foreign Exchange market features and trading characteristics, market participants.	3	E-Resources
	Participants of Foreign Exchange market. Types of Transaction and Financial instruments of Foreign Exchange market.	3	Discussion
UNIT - IV			
4.1	Foreign Exchange Risk and Transaction risk. Types of Foreign Exchange exposure and risk:	3	Chalk & Talk
4.2	Transaction exposure – Operating exposure, Translation exposure,	3	Discussion
4.3	Management of Transaction Risk - hedging, currency diversification, risk sharing, invoicing, netting and offsetting.	3	Discussion
	Management of Operating Risk. Management of Translation exposure.	3	E-Resources
UNIT - V			
5.1	Balance of Payment and Balance of Trade	4	Discussion
5.2	Differences between Balance of Payment and Balance of Trade	3	E-Resources
5.3	The current account, the capital account, deficit and surplus, significance of Balance of Payment statement.	4	Chalk & Talk
Total		60	

Course Designer

Mr. K.RasoolMydeen

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRE62	Logistics & Supply Chain Management	Elective - II	60	3

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Acquire the knowledge on Logistics & Supply chain management; Planning, performance and Financial Supply Chain Management

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Relate, Understand and plan about Logistics & Supply chain management	K1,K2,K3
CO2	Find, explain and develop knowledge on logistics strategy and implementation	K1,K2,K3
CO3	Recall, illustrate and develop adequate Knowledge about Procurement, Inventory Management and Warehousing	K1,K2,K3
CO4	Show, outline and plan the Perspective of Supply chain management concepts	K1,K2,K3
CO5	Find, infer and experiment with various dimensions of Financial Supply Chain Management	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	2	3	3	3	2
CO3	3	3	3	3	3
CO4	3	3	1	3	3
CO5	3	3	2	2	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2
CO2	3	3	3	3	3
CO3	3	3	2	2	2
CO4	3	3	3	2	3
CO5	2	3	3	3	2

1-Low

2-Medium

3-Strong

Syllabus

UNIT-1

12 Hours

Introduction to Logistics - Fundamentals of Logistics- Definition and Activities-Aims and importance- Progress in Logistics and Current Trends-Organization and Achieving Integration.

UNIT-II

12 Hours

Planning the supply chain - Logistics Strategy-Implementing the Strategy-Locating Facilities-Planning Resources-Controlling Material Flow

UNIT-III

12 Hours

Measuring and improving performance of supply chain- Procurement-Inventory Management-Warehousing and Material Handling Transport-Global Logistics

UNIT-IV

12 Hours

Supply chain management - Basic Concepts of supply Chain Management-Planning and Sourcing-Making and Delivering>Returns-It and Supply Chain Management.

UNIT-V

12 Hours

Financial supply chain management - Financial Supply Chain- Elements of Financial Supply Chain Management- The Evolution of e-Financial Supply Chain-E-Financial supply chain- E-Financial supply chain banks Perspective-Legal Aspects of E-Financial Supply Chain.

Text Books

Raghuram G. & Rangaraj. N., *Logistics and supply Chain Management*, Macmillan Publication, 2012

Reference Books

Agarwal B.K., *Logistics and supply chain Management*, Macmillan publication, 2009
Martin Christopher., *Logistics and Supply Chain Management: Creating Value-Adding Networks*, Ft Prentice Hall, 2010

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Introduction to Logistics, Fundamentals of Logistics-Definition and Activities-Aims and importance	6	Group Discussion
1.2	Progress in Logistics and Current Trends-Organization and Achieving Integration.	6	Chalk & Talk
UNIT - II			
2.1	Planning the supply chain, Logistics Strategy Implementing the Strategy	5	PPT
2.2	Locating Facilities-Planning Resources	4	Group Discussion
2.3	Controlling Material Flow	3	Chalk & Talk
UNIT - III			
3.1	Measuring and improving performance of supply chain, Procurement-Inventory Management-	5	Chalk & Talk
3.2	Warehousing and Material Handling Transport-	4	Group Discussion
3.3	Global Logistics	3	PPT
UNIT - IV			
4.1	Supply chain management , Basic Concepts of supply Chain Management	4	PPT
4.2	Planning and Sourcing	4	Chalk & Talk
4.3	Making and Delivering	2	Group Discussion
	Returns-It and Supply Chain Management.	2	PPT
UNIT - V			
5.1	Financial supply chain management, Financial Supply Chain	3	PPT
5.2	Elements of Financial Supply Chain Management	3	Chalk & Talk
5.3	The Evolution of e-Financial Supply Chain	3	Group Discussion
5.4	E-Financial supply chain- E-Financial supply chain banks Perspective	2	PPT
5.5	Legal Aspects of E-Financial Supply Chain.	1	PPT
Total		60	

Course Designer

Dr. A. Sulthan Mohideen

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRE63	Innovation Management	Elective - II	60	3

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Gain exposure to various theories of innovation. Comprehend the innovation process and inculcate the nuances of innovation for the success of business.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Understand the concept of Innovation and Competitive Advantage	K1,K2
CO2	Understand the basics of innovation and creativity	K1,K2
CO3	Acquire knowledge on Innovation Theories	K1,K2,K3
CO4	Make use of the basics of innovation Process	K2,K3
CO5	Build idea about Success and Innovation	K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	2	3	1
CO2	3	3	2	3	3
CO3	2	3	2	3	3
CO4	2	3	2	3	3
CO5	1	2	2	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	2
CO2	3	3	2	2	1
CO3	3	3	2	3	2
CO4	2	3	2	2	3
CO5	1	2	2	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Innovation and Competitive Advantage -Introduction, meaning, definition, concepts, nature, importance, early stage of innovation-identifying opportunities-Discovering new points of differentiation, Innovation drivers-State-Technology-Types of Innovations; Descriptions of Technological, Marketing and organization.

UNIT II

12Hours

Innovation and Creativity– Creativity-Meaning, definition, need for and importance of creativity-Factors influencing creativity. Individual-Self-evaluation of individual-SWOT analysis-Team-Group dynamics-Meaning, Characteristics, Stages, Types, Factors affecting group behaviour and team building- Leadership –meaning and nature-creating Breakthroughs in Innovation. Perception –Meaning, Definition, Perceptual process, Factors affecting perception and techniques to improve perception.

UNIT III

12 Hours

Innovation Theories - Major Contemporary theories: Disruptive – Networked-Open; Alternative theories: Evolutionary – Uncontested – Adaptive –Green Initiatives

UNIT IV

12 Hours

Innovation Process - New product development – Criticality of the value proposition, differentiation – paths to market – systems of ideation – Experimentation and Proto typing – Innovation lapse

UNIT V

12 Hours

Success and Innovation- Transformation of Business – Business processes – Recognition – execution strategies – designing winning innovative culture – Patents – Intellectual properties – successful innovation case studies (any two)

Text Books

Prahalad C.K and Krishna, *The New Age of Innovation: Driving Concreted Value Through Global Networks*, MS McGraw hill, (2008).

Reference Books

Collins, J., *How the Mighty Fall: And Why Some Companies Never Give in* Random House, 2009

Moore, G. A. , *Dealing With Darwin: How Great Companies Innovate at Every Phase of Their Evolution*, Capstone, 2006

Tidd Joe, and Besant John, *Managing Innovation*, John Wiley and Sons, Chichester, UK, 2009

Westland, JC, *Global Innovation Management: A strategic approach*, Palgrave Macmillan, 2008

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Innovation and Competitive Advantage, Introduction, meaning, definition, concepts, nature, importance, early stage of innovation-identifying opportunities-.	6	Chalk and Talk
1.2	Discovering new points of differentiation, Innovation drivers-State-Technology-Types of Innovations;	3	Chalk and Talk
1.3	Descriptions of Technological, Marketing and organization	3	Chalk and Talk
UNIT - II			
2.1	Innovation and Creativity-Meaning, definition, need for and importance of creativity-Factors influencing creativity	3	PPT
2.2	Individual-Self-evaluation of individual-SWOT analysis-Team-Group dynamics-Meaning, Characteristics, Stages, Types,	3	PPT

	Factors affecting group behaviour and team building-		
2.3	Leadership –meaning and nature-creating Breakthroughs in Innovation.	3	PPT
2.4	Perception –Meaning, Definition, Perceptual process, Factors affecting perception and techniques to improve perception	3	PPT
UNIT - III			
3.1	Innovation Theories, Major Contemporary theories: Disruptive Networked-Open	6	PPT
3.2	Alternative theories: Evolutionary Uncontested – Adaptive –Green Initiatives	6	PPT
UNIT - IV			
4.1	Innovation Process, New product development Criticality of the value proposition, differentiation – paths to market systems of ideation	6	PPT
4.2	Experimentation and Proto typing Innovation lapse	6	PDF
UNIT - V			
5.1	Success and Innovation , Transformation of Business , Business processes	5	Discussion
5.2	Recognition execution strategies designing winning innovative culture	4	Discussion
5.3	Patents Intellectual properties successful innovation case studies	3	Discussion
Total		60	

Course Designer

Prof. M. Mohamed Ilyas

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCRS6P	Accounting Package – Practical	SBS IV	30	2

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Enable the learners about the accounting software for all types of businesses; train the learners about comprehensive accounting, inventory and invoicing by use of this package.

Syllabus

UNIT I	6 Hours
Fundamentals of Computerized Accounting – Manual Accounting Vs Computerized Accounting – Architecture and Customization of Tally – Features of Tally	
UNIT II	6 Hours
Configuration of Tally – Tally screens and menus – Creation of Company – Creation of Groups – Editing and deleting groups	
UNIT III	6 Hours
Creation of Ledgers – Editing, Altering and deleting ledgers. Single Ledger and Multiple Ledgers	
UNIT IV	6 Hours
Introduction to Vouchers – Voucher entry – Payment voucher – Receipt voucher	
UNIT V	6 Hours
Sales vouchers – Purchase vouchers – Contra vouchers – Journal vouchers – Editing and deleting vouchers.	

Reference Books

Dr. Namrata Agrawal, Comdex Tally.ERP 9, Dreamtech Press, 1 January 2019, First edition.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Fundamentals of Computerized Accounting – Manual Accounting Vs Computerized Accounting –	3	Discussion
1.2	Architecture and Customization of Tally	2	Practical – Tally ERP Software
1.3	Features of Tally	1	Practical – Tally ERP Software
UNIT - II			
2.1	Configuration of Tally Tally screens and menus	2	Practical – Tally ERP Software
2.2	Creation of Company Creation of Groups	2	Practical – Tally ERP Software
2.3	Editing and deleting groups.	2	Practical – Tally ERP Software
UNIT - III			
3.1	Creation of Ledgers Editing, Altering and deleting ledgers.	3	Practical – Tally ERP Software
3.2	Single Ledger and Multiple Ledgers.	3	Practical – Tally ERP Software
UNIT - IV			
4.1	Introduction to Vouchers	2	Practical – Tally ERP Software
4.2	Voucher entry	2	Practical – Tally ERP Software
4.3	Payment voucher	1	Practical – Tally ERP Software
4.4	Receipt voucher	1	Practical – Tally ERP Software
UNIT - V			
5.1	Sales vouchers, Purchase vouchers	2	Practical – Tally ERP Software
5.2	Contra vouchers, Journal vouchers	2	Practical – Tally ERP Software
5.3	Editing and deleting vouchers	2	Practical – Tally ERP Software
Total		30	

Course Designer

Mr. K. Mohamed Irshad

Assistant Professor of Commerce