



HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

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

Uthamapalayam, Theni District. Pin Code: 625 533.

DEPARTMENT OF COMMERCE (BANKING)

BACHELOR OF COMMERCE (BANKING)

SYLLABUS

Choice Based Credit System – CBCS

(As per TANSCH/ MKU Guidelines)

with

Outcome Based Education (OBE)

(Academic Year 2020 -2021 onwards)

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Name of the Programme: B.Com. (Banking)

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 be recognized by the stakeholders as a leader in providing quality and affordable professional accounting, finance, education and computer skills in accounting to match the Industry need.

Mission

- Provide a student-centered environment that promotes academic excellence, professional and personal growth, ethical and professional conduct.
- Develop outstanding graduates who could demonstrate knowledge, skills, and competencies necessary to excel in entrepreneurial venture, higher education and or employment

Programme Outcomes (PO)

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

PO1	Students will learn relevant problem solving work and financial accounting career skills applying both quantitative and qualitative knowledge to their future careers in business.
PO2	Students will learn relevant managerial accounting career skills, analysing capacity with proper team work and investigation in ethical manner.
PO3	Learners will gain through systematic and subject skills within various disciplines of commerce, business accounting, economics, finance, auditing and marketing, entrepreneurial development, financial management and problem solving skills.
PO4	Learners will be able to recognize features and roles of businessman entrepreneur, managers, consultant, company secretary, which will help learners to possess lifelong knowledge and communication skills and to react aptly when confronted with critical decision making and team work.
PO5	Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs, especially leadership qualities.

Programme Specific Outcomes (PSO)

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

PSO1	Be competent, creative, knowledge, problem solving and highly valued professionals in industry, academia, or government.
PSO2	Be flexible and adaptable in the workplace; possess the capacity to embrace new opportunities of emerging technologies, leadership and teamwork opportunities, all affording sustainable lifelong management careers.
PSO3	Continue their professional and communication development by obtaining advanced degrees in Banking or other professional fields.
PSO4	Act with global, ethical, societal, ecological and commercial awareness, as expect practicing analysing capacity of management professionals.
PSO5	Adapt to a rapidly changing environment with learned and applied new skills and decision making modern tools, become socially responsible and value driven citizens, committed to sustainable development.

Programme Scheme:

Eligibility:

Passed in H.Sc., 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	Tamil/ Arabic/ Malayalam	4	12	400
II	English	4	12	400
III	Core, Elective & Allied	25	98	2500
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	20UCAL11	Tamil / Arabic / Malayalam	6	25	75	100	3
Part - II							
English - I	20UENL11	English for Enrichment - I	6	25	75	100	3
Part - III (OBE)							
Core – I	20UCBC11	Commercial Banking	4	25	75	100	4
Core – II	20UCBC12	Financial Accounting I	5	25	75	100	4
Allied – I	20UCBA11	Business Economics	5	40	60	100	3
Part - IV							
NME – I	20UCBN11	Reserve Bank of India	2	25	75	100	2
VED	20UVED11	Value Education	2	25	75	100	2
Total			30			700	21
Semester - II							
Part - I							
Language - II	20UCAL21	Tamil / Arabic / Malayalam	6	25	75	100	3
Part - II							
English - II	20UENL21	English for Enrichment - II	6	25	75	100	3
Part - III (OBE)							
Core - III	20UCBC21	Business Environment	4	25	75	100	4
Core – IV	20UCBC22	Financial Accounting II	5	25	75	100	4
Allied – II	20UCBA21	Economic Development of India	5	40	60	100	3
Part - IV							
NME – II	20UCBN21	Banking Practices	2	25	75	100	2
EVS	20UEVS21	Environmental Studies	2	25	75	100	2
Total			30			700	21

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester - III							
Part - III (OBE)							
Core V	20UCBC31	Marketing Management	4	25	75	100	4
Core VI	20UCBC32	Business Law	4	25	75	100	4
Core VII	20UCBC33	Financial Accounting III	6	25	75	100	4
Core VIII	20UCBC34	Cost Accounting	5	25	75	100	4
Core IX	20UCBC35	Money and Banking	4	25	75	100	4
Allied III	20UCBA31	Business Statistics	5	25	75	100	3
Part - IV							
SBS I	20UCBS31	MS-Office	2	25	75	100	2
Total			30			700	25
Semester - IV							
Part - III (OBE)							
Core X	20UCBC41	Banking Law and Practice	5	25	75	100	4
Core XI	20UCBC42	Principles of Management Accounting	6	25	75	100	4
Core XII	20UCBC43	Financial Accounting IV	6	25	75	100	4
Core XIII	20UCBC44	Central Banking	5	25	75	100	4
Allied – IV	20UCBA41	Business Mathematics	6	25	75	100	4
Part - IV							
SBS – II	20UCBS41	Corporate Communication	2	25	75	100	2
Part - V							
EA		Extension Activities**	--	100	--	100	2
Total			30			700	24

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	20UCBC51	Income Tax Law and Practice I	6	25	75	100	4
Core XV	20UCBC52	Human Resource Management	4	25	75	100	4
Core XVI	20UCBC53	E-Commerce	4	25	75	100	3
Core XVII	20UCBC54	Corporate Accounting	6	25	75	100	4
Core XVIII	20UCBC55	Research Methodology	5	25	75	100	4
Elective - I	20UCBE51	Export & Import Procedure	3	25	75	100	3
	20UCBE52	International Business					
	20UCBE53	Investment Management					
Part - IV							
SBS – III	20UCBS51	Elements of Tally	2	25	75	100	2
Total			30			700	24
Semester - VI							
Part – III (OBE)							
Core XIX	20UCBC61	Income Tax Law and Practice II	6	25	75	100	4
Core XX	20UCBC62	Retail Marketing	4	25	75	100	4
Core XXI	20UCBC63	Financial Management	4	25	75	100	4
Core XXII	20UCBC64	Auditing	5	25	75	100	4
Core XXIII	20UCBP61	Field Study Report	6	25	75	100	4
Elective - II	20UCBE61	E-Business	3	25	75	100	3
	20UCBE62	Group Discussion					
	20UCBE63	Presentation Skills					
Part - IV							
SBS - IV	20UCBS61	Entrepreneurial Development	2	25	75	100	2
Total			30			700	25
Grand Total			180			4200	140

Course Code	Course Title	Category	Total Hours	Credits
20UCBC11	Commercial Banking	Core - I	60	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Commercial banking refers to banking products and services designed for corporations, institutions, and sometimes governments, as opposed to banking products offered to individual consumers. Commercial banks generally provide a number of services to its clients; these can be split into core banking services such as deposits, loans, and other services which are related to payment systems and other financial services.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Outline the functions of commercial banks.	K1, K2
C02	Explain the structure of commercial banks.	K1, K2
C03	Analyse the ways to control the factors affecting deposit levels.	K1, K2
C04	Explain the concepts creation of credit and principles of sound lending.	K1,K2,K3
C05	Critique the investment policies of commercial bank.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Banking –definition-function of commercial banks – commercial banks and economic development – commercial banking systems – unit banking – branch banking – industrial banking.

UNIT II

12 Hours

Indian banking system structure of commercial banks – co-operative banks, regional and rural banks and development banks – nationalization of major commercial banks – reasons and achievements – critical evaluation of their performance – recent trends in Indian banking.

UNIT III

12 Hours

Deposit mobilization by commercial banks – different types of bank deposits – deposit mix – trend and growth of bank deposits in India – factors affecting deposit levels – competition from Non-Banking financial intermediaries.

UNIT IV

12 Hours

Commercial banks and creation of credit- principle of sound lending – forms of advances: cash credit, overdrafts and loans and advances against work in progress – purchasing and discounting bills.

UNIT V

12 Hours

Investment policy of commercial banks – asset structure – cash balances – money and call and short notice – short term bill advances. Investments in Government and other securities – liquidity of commercial banks – factors affecting liquidity and liquidity rules in India.

Text Books

Holden James Mines, *The Law & Practice of Banking*, Pearson Higher Education, United Kingdom, 1990, 5th Edition.

Tannan M.L., *Banking Law & Practice in India*, Lexis Nexis Butter worths Wadhwa, Nagpur, 2010, 23rd Edition.

Reference Books

Sundharam & Varshney, *Banking Theory Law & Practice*, Sultan Chand & Sons, New Delhi, 2020 Edition.

Dr. O.P. Gupta & Santhosh Kumari Gupta, *Banking Law & Practice in India*, Sahitya Bhawan Publications, Agra, 2019, 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	Functions of commercial banks	4	Chalk & Talk
1.2	Commercial banks and economic development	4	E-Resources
1.3	Commercial banking systems	4	Discussion
UNIT - II			
2.1	Structure of commercial banks	4	Discussion
2.2	Nationalization of commercial banks	4	Chalk & Talk
2.3	Recent trends in Indian Banking	4	E-Resources
UNIT - III			
3.1	Deposit mobilization by commercial banks	4	E-Resources
3.2	Types of bank deposits	4	Chalk & Talk
3.3	Factors affecting deposit levels	4	Discussion
UNIT - IV			
4.1	Commercial banks and creation of credit	4	Discussion
4.2	Principles of sound lending	4	E-Resources
4.3	Purchasing and discounting of bills	4	Chalk & Talk

UNIT - V			
5.1	Investment policy of commercial bank	4	E-Resources
5.2	Investments in Government and other securities	4	Chalk & Talk
3.5	Factors affecting liquidity	4	Discussion
Total		60	

Course Designer

Ms. H. Anis Fathima

Assistant Professor in Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBC12	Financial Accounting - I	Core - II	75	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 of the Financial Accounting Principles and Practices and familiarize them with the techniques of preparing various financial statements.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Identify basic accounting concepts, prepare accounts under single entry system and reconcile cash and bank balances.	K1, K2
C02	Interpret transactions on rectification of errors and apply different techniques of calculating bank reconciliation statement in all models.	K1, K2
C03	Compare the methods of recording average due date and calculate the account current methods.	K1, K2
C04	Determine the accounting treatment in the books of consignor and consignee and prepare accounts of joint venture	K1,K2,K3
C05	Integrate the accounting procedure for final accounts of a sole trading concern with adjustments.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Accounting Principles - concepts and conventions – Double entry system of Book keeping – Journals, Ledgers – Subsidiary Books – Trial Balance – Preparation of Cash Book.

UNIT II

15 Hours

Errors – Classification and types of errors – rectification of errors – preparation of suspense account – Bank Reconciliation Statement – All models.

UNIT III

15 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 – Époque method – Periodic Balance method.

UNIT IV

15 Hours

Consignment accounts – Invoicing goods at cost price – Proforma 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.

UNIT V

15 Hours

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

Text Books

R.L. Gupta & M. Radhaswamy, *Advanced Accountancy*, S. Chand & Sons, New Delhi, 14th Revised Edition, 2013.

T.S. Reddy & A. Murthy *Advanced Accountancy*, Margham Publications, Chennai, and 2013 Edition.

Reference Books

M.C. Shukla & T. S. Grewal's, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 51st Revised Edition, 2018.

Dr. P.C. Tulsian, *Advanced Accountancy*, S Chand Publications, New Delhi, 1st January, 2016 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	Accounting Principles, concepts and conventions	5	Chalk & Talk
1.2	Double entry system of Book keeping	5	E-Resources
1.3	Trial balance, preparation of cash book	5	Discussion
UNIT - II			
2.1	Rectification of errors	5	Discussion
2.2	Preparation of suspense account	5	Chalk & Talk
2.3	Bank Reconciliation Statement	5	E-Resources
UNIT - III			
3.1	Average Due Date	5	E-Resources
3.2	Account Current	5	Chalk & Talk
3.3	Periodic Balance Method	5	Discussion
UNIT - IV			
4.1	Consignment Accounts	5	Discussion
4.2	Accounting Treatment normal and abnormal loss	5	E-Resources
4.3	Joint Venture Accounts	5	Chalk & Talk

UNIT - V			
5.1	Procedure for preparing final accounts	5	E-Resources
5.2	Preparation of Final Accounts of sole trader	5	Chalk & Talk
3.5	Final accounts with adjustments	5	Discussion
Total		75	

Course Designer

Ms. N. Thahira

Head & Assistant Professor of Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBA11	Business Economics	Allied - I	75	3

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Explaining the principles of micro economics which relevant to manage an organization and to understand economic environment of business.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Remembering concept of Economics and managerial economics.	K1, K2
C02	Understanding Demand Analysis.	K1, K2
C03	Applying the concept of Demand or Sales forecasting.	K1, K2
C04	Remembering the Price Analysis.	K1,K2,K3
C05	Understanding the Profit Analysis.	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	1	3
C04	3	3	3	1	2
C05	3	2	3	1	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

Syllabus

UNIT I

15 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 modern business firm.

UNIT II

15 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

15 Hours

Meaning – Factors involved in forecasting – importance – methods of forecasting for an established product and a new product.

UNIT IV

15 Hours

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

UNIT V

15 Hours

Profit – Meaning – concept – Nature of Profit – Profit Planning – Break even analysis – uses and limitations – Profit forecasting.

Text Books

Varshney and Maheshwari, **c**, Sultan Chand & Sons, New Delhi, 9th Edition, 2013.

Sankaran, **Managerial Economics**, Margham Publications, New Delhi, 1st September, 2019 Edition.

Narayanan Nadar, **Managerial Economics**, Margham Publications, New Delhi, 1st September, 2019 Edition.

Reference Books

P.L. Mehta, *Managerial Economics*, Margham Publications, New Delhi, 1st September, 2019 Edition.

Joel Dean, *Managerial Economics*, AITBS Publishers & Distributors, Delhi, 3rd Edition, 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	Scope of economics	5	Chalk & Talk
1.2	Managerial economics	5	E-Resources
1.3	Objectives of a modern business firm	5	Discussion
UNIT - II			
2.1	Law of demand	5	Discussion
2.2	Elasticity of demand	5	Chalk & Talk
2.3	Uses of elasticity of demand	5	E-Resources
UNIT - III			
3.1	Factors involved in forecasting	5	E-Resources
3.2	Methods of forecasting	5	Chalk & Talk
3.3	Established and new product	5	Discussion
UNIT - IV			
4.1	Price determination	5	Discussion
4.2	Perfect competition	5	E-Resources
4.3	Methods of pricing	5	Chalk & Talk
UNIT - V			
5.1	Profit planning	5	E-Resources
5.2	Break even analysis	5	Chalk & Talk
3.5	Profit forecasting	5	Discussion
Total		75	

Course Designer

Mr. K. Abdullah

Assistant Professor of Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBC21	Business Environment	Core - III	60	2

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Business environment encompasses all those factors that affect a company's operations and includes customers, competitors, stakeholders, suppliers, industry trends, regulations other government activities, social and economic factors and technological developments.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Remembering concept of external factors affecting business environment	K1, K2
C02	Understanding industrial development under the plans	K1, K2
C03	Applying the concept of industrial sickness	K1, K2
C04	Remembering the small scale sector.	K1,K2,K3
C05	Understanding the Consumer Protection Act.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	2	3	1	3
C02	3	2	3	1	3
C03	3	1	3	2	3
C04	3	1	3	2	3
C05	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	1	3
CO2	3	2	3	1	3
CO3	3	1	3	2	3
CO4	3	1	3	2	3
CO5	3	3	3	3	2

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.

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 of India.

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

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, 1986 – Consumer Rights – Social Responsibility of business – Dimensions of Social Responsibility Arguments for and Against Social Responsibility of Business.

Text Books

Francis Cherunilam, *International Trade and Export Management*, Himalaya Publishing House, New Delhi, 21st Edition.

Reference Books

Warnock Davies, *Business Environment*, CRC Press, New York, 2016 Edition.
Mukesh Trehan & Ranju Trehan, *International business Environment*, VK Global Publications Pvt Ltd, Delhi, 2020 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	Meaning and Importance of Business Environment	4	Chalk & Talk
1.2	External factors affecting business	4	E-Resources
1.3	SWOT Analysis	4	Discussion
UNIT - II			
2.1	Industrial Development under the plans	4	Discussion
2.2	Trends in Industrial Production in India	4	Chalk & Talk
2.3	Problems of Industrial Development in India	4	E-Resources
UNIT - III			
3.1	Industrial sickness	4	E-Resources
3.2	BIFR	4	Chalk & Talk
3.3	Inquiries and Schemes	4	Discussion
UNIT - IV			
4.1	Small scale sector	4	Discussion
4.2	Incentives to small scale sector	4	E-Resources
4.3	Industrial sickness in small scale sector	4	Chalk & Talk
UNIT - V			
5.1	Consumer Protection Act, 1986	4	E-Resources
5.2	Social Responsibility of Business	4	Chalk & Talk
3.5	Social Audit	4	Discussion
Total		60	

Course Designer

Ms. H. Anis Fathima

Assistant Professor of Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBC22	Financial Accounting - II	Core - III	75	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Financial Accounting II is the accounting work of a higher order from the fundamentals of finance accounting to the advanced level acquiring knowledge in assets, liabilities and stakeholder's equity in clear and concise manner.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Remembering concept of Receipts and Payments Account	K1, K2
C02	Understanding Single entry system	K1, K2
C03	Remembering the concept of Depreciation accounting	K1, K2
C04	Applying the self-balancing system	K1,K2,K3
C05	Understanding the Insurance claims	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

Syllabus

UNIT I 15 Hours

Preparation of Receipts and Payments account, income and expenditure account and balance sheet of non-trading organizations.

UNIT II 15 Hours

Single entry system or accounts from incomplete records – statement of affairs method – conversion method.

UNIT III 15 Hours

Depreciation Accounting – depreciation – concept – causes – need – basic factor – methods – straight line – written down value – annuity – depreciation fund – insurance policy method – revaluation method – depletion method.

UNIT IV 15 Hours

Self-balancing system – meaning – procedure – self balancing journal entries – self balancing ledgers – transfer from one ledger to another.

UNIT V 15 Hours

Insurance claims – loss of stock policy – loss of profit policy – application of average clause.

Text Books

R.L. Gupta & M. Radhaswamy, ***Advanced Accountancy***, S. Chand & Sons, New Delhi, 14th Revised Edition, 2013.

T.S. Reddy & A. Murthy, ***Advanced Accountancy***, Margham Publications, Chennai, 2013 Edition.

Reference Books

M.C. Shukla & T.S.Grewal's, ***Advanced Accountancy***, Sultan Chand & Sons, New Delhi, 51st Revised Edition, 2018.

Dr. P.C. Tulsian, ***Advanced Accountancy***, S Chand Publications, New Delhi, 1st January, 2016 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	Receipts and payments account	5	Chalk & Talk
1.2	Income and Expenditure account	5	E-Resources
1.3	Non-trading organizations	5	Discussion
UNIT - II			
2.1	Single entry system	5	Discussion
2.2	Statement of affairs method	5	Chalk & Talk
2.3	Conversion method	5	E-Resources
UNIT - III			
3.1	Depreciation accounting	5	E-Resources
3.2	Causes, need, basic factors	5	Chalk & Talk
3.3	Methods of depreciation	5	Discussion
UNIT - IV			
4.1	Self-balancing system	5	Discussion
4.2	Procedure	5	E-Resources
4.3	Transfer from one ledger to another	5	Chalk & Talk
UNIT - V			
5.1	Insurance claims	5	E-Resources
5.2	Loss of stock and loss of profit policy	5	Chalk & Talk
3.5	Application of average clause	5	Discussion
Total		75	

Course Designer

Dr. M. Kaja Mohideen

Assistant Professor of Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBA21	Economic Development of India	Allied - II	75	3

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

The economic development in India largely depends upon a few factors, which prove to be decisive. Acquiring knowledge in Agriculture sector, industrial sector, banking sector and India's five year plans.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Remembering concept of Indian economy.	K1, K2
C02	Understanding agricultural sector.	K1, K2
C03	Applying the concept of industrial sector.	K1, K2
C04	Understanding the banking sector.	K1,K2,K3
C05	Remembering the planning.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	2	3	1	3
C02	3	2	3	1	3
C03	3	2	3	3	3
C04	3	3	3	2	3
C05	3	2	3	3	3
1-Low	2-Medium			3-Strong	

Syllabus

- UNIT I** 15 Hours
Features of Indian economy – characteristics – under developed or developing economy – India as a Mixed economy – Population of India – causes, consequences and control. Capital formation in India – causes for low rate of capital formation – importance of foreign capital.
- UNIT II** 15 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** 15 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** 15 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 its role.
- UNIT V** 15 Hours
Planning – India five year plans – objectives – achievements and failures – Anti-poverty measures – employment generation schemes – trends in the growth of national income.

Text Books

- Dutt and Sundharam, *Indian Economy*, S. Chand & Co. Publications, 73rd Edition, 2020.
- Dhingra, *The Indian Economy*, Sultan Chand Publications, New Delhi, 8th Edition, 2018.

Reference Books

Misra and Puri, *Indian Economic Problems*, Himalaya Publishing House, New Delhi, 39th 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	Features of Indian Economy	5	Chalk & Talk
1.2	Causes for low rate of capital formation	5	E-Resources
1.3	Importance of foreign capital	5	Discussion
UNIT - II			
2.1	Agricultural sector	5	Discussion
2.2	Role of agriculture in Indian Economy	5	Chalk & Talk
2.3	Agricultural Price Policy	5	E-Resources
UNIT - III			
3.1	Industrial Sector	5	E-Resources
3.2	Role of Small and cottage industries	5	Chalk & Talk
3.3	Industrial Finance	5	Discussion
UNIT - IV			
4.1	Banking Sector	5	Discussion
4.2	India's Foreign Trade	5	E-Resources
4.3	EXIM Bank and its role	5	Chalk & Talk
UNIT - V			
5.1	India's five year plans	5	E-Resources
5.2	Anti-poverty measures	5	Chalk & Talk
3.5	Trends in the growth of national income	5	Discussion
Total		75	

Course Designer

Mr. K. Abdullah

Assistant Professor of Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBC31	Marketing Management	Core - V	60	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Marketing management has gained importance to meet increasing competition and the need for improved methods of distribution to reduce cost and to increase profits. Marketing management today is the most important function in a commercial and business enterprise.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Remembering the marketing concepts, its functions and marketing mix.	K1, K2
C02	Understanding market segmentation, diversification, and product life cycle.	K1, K2
C03	Applying brand loyalty, packaging and pricing.	K1, K2
C04	Enhancing the knowledge on channels of distribution.	K1,K2,K3
C05	Infusing the concept of advertising and personal selling.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

UNIT II

12 Hours

Market Segmentation – Bases – products - classification and New Product – Product Diversification, Modification and Elimination – Product Life Cycle (PLC).

UNIT III

12 Hours

Branding – Brand loyalty – Packaging – Pricing: Meaning and objectives – Methods of pricing.

UNIT IV

12 Hours

Channels of distribution – Meaning and importance – Factors determining choice of channel- functions of wholesalers and retailers.

UNIT V

12 Hours

Advertising – Meaning and types – criticism against advertising – personnel selling – objectives and importance.

Text Books

R. S. N. Pillai, **Modern Marketing**, S Chand & Co, New Delhi, 2010 Edition.

Dr. C.B. Gupta & Dr. N. Rajan Nair, **Marketing**, Sultan Chand & Sons, New Delhi, 2020 Revised Edition.

Reference Books

Prof. S.A. Sherlekar, **Marketing Management**, Himalaya Publishing House, New Delhi, 2010 Edition.

Philip Kotler, **Kotler in Marketing**, Free Press Publisher, Chicago 14th 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	Modern Concept of Marketing	4	Chalk & Talk
1.2	Functions of Marketing	4	E-Resources
1.3	Marketing Mix	4	Discussion
UNIT - II			
2.1	Market Segmentation	4	Discussion
2.2	Products-classification and New Product	4	Chalk & Talk
2.3	Product Diversification, Modification and Elimination	4	E-Resources
UNIT - III			
3.1	Branding	4	E-Resources
3.2	Brand Loyalty	4	Chalk & Talk
3.3	Packaging	4	Discussion
UNIT - IV			
4.1	Channels of Distribution	4	Discussion
4.2	Factors determining choice of channel	4	E-Resources
4.3	Functions of wholesalers and retailers	4	Chalk & Talk
UNIT - V			
5.1	Advertising	4	E-Resources
5.2	Types of Advertising	4	Chalk & Talk
3.5	Criticism of Advertising	4	Discussion
Total		60	

Course Designer

Dr. M. Kaja Mohideen

Assistant Professor of Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBC32	Business Law	Core - VI	60	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Business law also called commercial law or mercantile law, the body of rules, whether by convention, agreement, or national or international legislation, governing the dealings between persons in commercial matters.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Remembering the law of contract, offer, acceptance and consideration.	K1, K2
C02	Understanding performance of contract, discharge, remedies and breach.	K1, K2
C03	Applying indemnity, guarantee, bailment and pledge.	K1, K2
C04	Enhancing the knowledge on contract of agency.	K1,K2,K3
C05	Infusing the concept of law of sale of goods.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	1	2	3	2	2
C02	3	1	2	1	1
C03	3	2	3	2	2
C04	1	2	2	1	1
C05	1	1	2	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 – Difference Between Valid, Void, Voidable and Illegal Contract - Offer and Acceptance- Definition, Kind, Essentials of Valid Contract- Consideration - Definition, Legal Rules- Principles of Equity – Capacity of Parties- Capacity to Contract – Reason for Incapacity - Law Relating to Contract by Minor – Free Consent – Definition, Mistake – Kinds - Coercion - Undue Influence – Essential- Misrepresentation , Fraud - Differences.

UNIT II

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 - Contracts by Impossibility of Performance – Anticipatory Breach of Contract - Frustration of Contract - Remedies for Breach of Contract Quasi Contract - Definition, Nature, Kind and Type.

UNIT III

12 Hours

Contract of Indemnity & Guarantee – Definition, Features – Indemnity - Definition, Rights of Indemnity Holder- Contract of Guarantee – Definition Essential- Differences Between Indemnity and Guarantee Contract - Continuing Guarantee - Revocation - Surety - Liability Right against The Principal Debtor & Creditor and Co-Sureties - Surety Discharged From Liability – Revocation- Bailment- Definition – Characteristics, Kinds, Difference Between Sale and Bailment- Duties of Liabilities of a Bailor, Bailee - Bailee's Right in Respect of Lien - Conditions- Difference Between General Lien and Particular Lien - Pledge – Definition – Essentials, Difference Between Pledge and Bailment- Right of Pawnee, Pawnor – Right and Obligations of a Finder of Goods.

UNIT IV

12 Hours

Contract of Agency - Definitions of Agent, Principal, Methods of Creating Agency – Ratification - Essentials – Sub-Agent and Substituted Agent, Right and Duties of an Agent – Exception for Liable to Third Parties.

UNIT V

12 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.

Text Books

N.D. Kapoor, ***Business Law***, Sultan Chand & Sons (P) Publication, New Delhi, July 2019. 5th Edition.

Dr. S.K. Agrawal, ***Business Law***, Taxman Publisher, New Delhi, 4th Edition.

Reference Books

E.Venkatesan, ***Hand Book of Mercantile Law***, Madras Law Journal Office, Chennai, 1969 Edition.

Dr. Shukla & Narayan, ***Business law***, Sahithya Bhawan Academy Publications, Agra, Uttar Pradesh, 5th 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	Law of Contract	4	Chalk & Talk
1.2	Capacity to Contract	4	E-Resources
1.3	Free Consent	4	Discussion

UNIT - II			
2.1	Performance of contract	4	Discussion
2.2	Kinds of Tender	4	Chalk & Talk
2.3	Breach of contract	4	E-Resources
UNIT - III			
3.1	Contract of Indemnity	4	E-Resources
3.2	Contract of Guarantee	4	Chalk & Talk
3.3	Bailment	4	Discussion
UNIT - IV			
4.1	Contract of Agency	4	Discussion
4.2	Sub-agent	4	E-Resources
4.3	Duties of an agent	4	Chalk & Talk
UNIT - V			
5.1	The law of sale of goods	4	E-Resources
5.2	Sale and agreement to sale	4	Chalk & Talk
3.5	Conditions and warranties	4	Discussion
Total		60	

Course Designer

Dr. M. Kaja Mohideen

Assistant Professor of Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBC33	Financial Accounting - III	Core - VII	90	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Financial Accounting refers to the Bookkeeping of the financial transactions by classifying, analyzing, summarizing, and recording financial transactions like Purchase, Sales, Receivables and Payables and finally preparing the Financial Statements which includes Income Statement, Balance Sheet & Cash Flows.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Remembering fire insurance claims and average clause.	K1, K2
C02	Understanding royalty accounts, investment accounting and voyage account.	K1, K2
C03	Applying insolvency accounts.	K1, K2
C04	Enhancing the knowledge on branch and departmental accounts.	K1,K2,K3
C05	Infusing the concept of hire purchase accounts.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

18 Hours

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

UNIT II

18 Hours

Royalty Accounts – Accounting treatment in the books of lessor and lessee – Investment Accounting – Accounting for Packages or Containers – Voyage Account.

UNIT III

18 Hours

Insolvency Accounts – Individual and firm – Statement of Affairs – Deficiency/Surplus Account (List H).

UNIT IV

18 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 V

18 Hours

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

Text Books

S.P. Jain & K.L. Narang, Simmi Agrawal, *Advanced Financial Accountanting*, Kalyani Publisher, Chennai, 2020 Edition.

T.S. Reddy & A. Murthy, *Advanced Accountacy*, *Margham Publications*, Chennai, 2012 Edition.

Reference Books

R. L. Gupta & Radheswamy, *Advanced Accountancy*, Generic Publisher, New South Wales, Australia.

S.N. Maheshwari *Advanced Accountancy*, Vikas Publishing House Pvt Ltd, Mumbai, 10th Edition.

M.A. Arulanandam and K. S. Raman, *Advanced Accountancy*, Himalaya Publishing House, Bengaluru, 1989 Edition.

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

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	Fire Insurance Claims	6	Chalk & Talk
1.2	Loss of stock policy	6	E-Resources
1.3	Application of average clause	6	Discussion
UNIT - II			
2.1	Royalty accounts	6	Discussion
2.2	Accounting for Packages	6	Chalk & Talk
2.3	Investment Accounting	6	E-Resources
UNIT - III			
3.1	Insolvency Accounts	6	E-Resources
3.2	Individual	6	Chalk & Talk
3.3	Firms	6	Discussion
UNIT - IV			
4.1	Branch accounts	6	Discussion
4.2	Departmental accounts	6	E-Resources
4.3	Basis of allocation	6	Chalk & Talk

UNIT - V			
5.1	Hire Purchase Accounting	6	E-Resources
5.2	Calculation of interest	6	Chalk & Talk
3.5	Accounting treatment in the books of hire purchaser and hire vendor	6	Discussion
Total		90	

Course Designer

Dr. M. Kaja Mohideen

Assistant Professor of Commerce-Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBC34	Cost Accounting	Core - VIII	75	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Cost accounting is the art and science of recording, classifying, summarizing, and analysing costs with the objective of cost control, cost calculations and projections and cost reduction thereby helping management make prudent business decisions.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Remembering concept of cost accounting.	K1, K2
C02	Understanding material and labour.	K1, K2
C03	Applying overheads, allocation and apportionment.	K1, K2
C04	Enhancing the knowledge on job, contract and process costing.	K1,K2,K3
C05	Infusing the concept of reconciliation of cost and financial accounting.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 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.

UNIT II

15 Hours

Materials – Purchase of material – Purchase Procedure – Store keeping – Different levels of stock – Material Issue procedure – Labour – Control of Labour Cost – Methods of Remunerating Labour – Incentive Wage Plans and Bonus Plans – Chargeable expenses – Meaning and examples.

UNIT III

15 Hours

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

UNIT IV

15 Hours

Methods of Costing – Job Costing – Contract Costing – Process Costing – Normal loss and Abnormal loss – Equivalent Production.

UNIT V

15 Hours

Reconciliation of Cost and Financial Accounting – Reasons – Procedure for Reconciliation.

Text Books

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

S.P. Jain & K.L. Narang, **Cost Accounting Principles and Practice**, Kalyani Publishers, Chennai, 2019 Edition.

Reference Books

S. N. Maheswari, **Cost Accounting**, Shree Mahavir Publishers, Delhi, 4th Edition.

S. P. Iyengar, **Cost Accounting**, Sultan Chand & Sons, New Delhi, 10th Edition.

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

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 Vs Financial Accounting	5	Chalk & Talk
1.2	Cost Accounting Vs Management Accounting	5	E-Resources
1.3	Preparation of cost sheet	5	Discussion
UNIT - II			
2.1	Material	5	Discussion
2.2	Store Keeping	5	Chalk & Talk
2.3	Labour	5	E-Resources
UNIT - III			
3.1	Overheads	5	E-Resources
3.2	Allocation & Apportionment	5	Chalk & Talk
3.3	Absorption of overheads	5	Discussion
UNIT - IV			
4.1	Methods of costing	5	Discussion
4.2	Job costing	5	E-Resources
4.3	Contract and Process costing	5	Chalk & Talk
UNIT - V			
5.1	Reconciliation of cost accounting	5	E-Resources
5.2	Reconciliation of financial accounting	5	Chalk & Talk
3.5	Reasons	5	Discussion
Total		75	

Course Designer

Dr. M. Kaja Mohideen

Assistant Professor of Commerce-Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBC35	Money & Banking	Core - IX	60	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Money is anything which is generally accepted as medium of exchange, measure of value, store of value and as means of standard of deferred payment. Banking - engaging in the business of keeping money for savings and checking accounts or for exchange or for issuing loans and credit etc.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Remembering concept of money and its functioning.	K1, K2
C02	Understanding gold standard and methods of note issue.	K1, K2
C03	Applying quantity theory, income theory, inflation and deflation.	K1, K2
C04	Enhancing the knowledge on functions of commercial banks	K1,K2,K3
C05	Infusing the concept of money market and methods of credit control.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Definition of Money – Difficulties of Banker system – kinds of money – Functions of money – significance of importance of money – money in developing economy circulations of money.

UNIT II

12 Hours

Gold Standard – Definition types characteristics working of gold standard – Principles and methods of note issue – Indian present currency system.

UNIT III

12 Hours

Quantity Theory – Translation Approach assumptions, orifices the cash balance approach - marshal, pigou Robertson Keynes equation, income theory , value of money inflation – meaning – kinds of inflation inflationary Gap – consequences of inflation deflation trade cycles meaning phases of a trade cycle.

UNIT IV

12 Hours

Functions and Role of Commercial Banks – Bank assets and Liabilities creation of credit – process of credit creation – Limitation of credit creations – Banking facilities to business agriculture and small entrepreneurs.

UNIT V

12 Hours

Money Market Definition, Composition – Characteristics of Developed of under Developed money markets – Importance of money market – central Banks Nature and Functions – method of credit control – Quantitative and Qualitative – RBI.

Text Books

M.L. Seth, *Money and Banking International Trade*, Sultan Chand & Sons, Year 2012, Sixth Edition.

K.P.M. Sundaram, *Money and Banking - Public Finance* – Himalaya Publishing House Pvt. Ltd., Mumbai - 400 004, 2008, Sixth Revised Edition.

Reference Books

T.N. Hajela, *Monetary Economics* – Himalaya Publishers - 2011, Third 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	Money	4	Chalk & Talk
1.2	Functions of money	4	E-Resources
1.3	Money in a developing economy	4	Discussion
UNIT - II			
2.1	Gold standard	4	Discussion
2.2	Types of gold standard	4	Chalk & Talk
2.3	Methods of note issue	4	E-Resources
UNIT - III			
3.1	Quantity theory	4	E-Resources
3.2	Kinds of inflationary gap	4	Chalk & Talk
3.3	Income theory	4	Discussion
UNIT - IV			
4.1	Functions and role of commercial banks	4	Discussion
4.2	Bank assets and liabilities creation of credit	4	E-Resources
4.3	Banking facilities to small entrepreneurs	4	Chalk & Talk
UNIT - V			
5.1	Money market	4	E-Resources
5.2	Characteristics of developed of under developed money markets	4	Chalk & Talk
3.5	Importance of money market	4	Discussion
Total		60	

Course Designer

Mr. K. Abdullah

Assistant Professor of Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBA31	Business Statistics	Core - IX	75	3

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Statistics helps businesses to plan better and make predictions about the road ahead. The use of statistics in the management of a business is so pervasive that it's nearly impossible to summarize.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Remembering concept of data collection, sampling and classification.	K1, K2
C02	Understanding arithmetic mean, median, mode, standard deviation and skewness.	K1, K2
C03	Applying correlation and regression.	K1, K2
C04	Enhancing the knowledge on time series, moving average and single average only.	K1,K2,K3
C05	Infusing the concept of index numbers, tests and consumer price index number.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Statistics – Meaning – Functions – Importance – Limitations – Data collection – Sources – Primary – Secondary – Techniques – Census – Sampling – Classification – Tabulation.

UNIT II

15 Hours

Presentation: Diagrammatic and Graphic. Arithmetic Mean – Combined Mean – Geometric Mean – Harmonic Mean. Median – Mode.

Range – Quartile deviation – Mean deviation – Standard Deviation – Combined standard deviation – Coefficient of variation. Skewness – Methods of studying skewness – Karl Pearson's co-efficient of skewness – Bowley's co-efficient of skewness.

UNIT III

15 Hours

Correlation – Methods of studying correlation – Scatter diagram – Graphic method – Karl Pearson's co-efficient of correlation, Rank Correlation – Concurrent Deviation method.

Regression analysis – Regression line – Regression equations – Least square method – Deviations taken from actual mean and assumed mean method.

UNIT IV

15 Hours

Analysis of Time series – components – Methods of determining trend – Graphic – Semi-average – Moving average – Least square – Seasonal Variations – method of simple average only.

UNIT V

15 Hours

Index Numbers – Types – Tests – Consumer Price Index Number

Text Books

Dr. Manoharan, *Statistical Methods*, Palani Paramount Publication, 57, Anna Nagar, Palani - 624602. P), First Edition.

Reference Books

R.S.N. Pillai and Bhagawathi, ***Statistics***, S Chand & Co Ltd., New Delhi, 2003 Edition.

S.P. Gupta, ***Statistical Methods***, Sulthan Chand & Sons, New Delhi, 2014 Edition.

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

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 of statistics	5	Chalk & Talk
1.2	Sampling	5	E-Resources
1.3	Classification and tabulation	5	Discussion
UNIT - II			
2.1	Mean	5	Discussion
2.2	Standard deviation	5	Chalk & Talk
2.3	Methods of Skewness	5	E-Resources
UNIT - III			
3.1	Correlation	5	E-Resources
3.2	Scatter diagram	5	Chalk & Talk
3.3	Graphic method	5	Discussion
UNIT - IV			
4.1	Time series	5	Discussion
4.2	Moving average	5	E-Resources
4.3	Seasonal variations	5	Chalk & Talk
UNIT - V			
5.1	Index numbers	5	E-Resources
5.2	Types of index numbers	5	Chalk & Talk
3.5	Tests of index numbers	5	Discussion
Total		75	

Course Designer

Ms. L. Saravana Priya

Assistant Professor of Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBS31	MS-Office	SBS – I	30	2

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Microsoft Office is a suite of desktop productivity applications that is designed specifically to be used for office or business use. Microsoft Office is a popular set of software programs from Microsoft that includes a word processor, a spread sheet tool, a database program, an email utility and other productivity software commonly used in modern offices.

Syllabus

UNIT I	6 Hours
Introduction – Workings with Windows – Opening; Switching and Closing – Introduction to Ms - Word.	
UNIT II	6 Hours
Ms- Word Applications – Using shortcut bar, creating a word document – moving, correcting and inserting text, editing and printing.	
UNIT III	6 Hours
Undo and Redo features – spell checking – Inserting page numbers – Headers and footers – Using tables and graphics.	
UNIT IV	6 Hours
MS – Excel – spread sheet – functions – formatting text and numbers – creations enhancing and printing a chart.	
UNIT V	6 Hours
Power Point – Basics – Creating, Presentations – working with text – working with graphics – Animation – Slide shows.	

Text Books

Vasanthi Ramanathan, **Computer Application in Business-1**, Meenakshi Pathippagam, 4/593, Vandiyur main road, Madurai. 625020. First Editon.

K. Mohan kumar and Dr. RajKumr, **Computer Application in Business**, Tata-McGraw Hill publication, Company Limited, New Delhi. Second Edition.

Reference Books

P. Rizwan Ahamed, *Computer Application in Business*, Margham Publication, Chennai, 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	Ms-Office	2	Chalk & Talk
1.2	Working with windows	2	E-Resources
1.3	Introduction to Ms-Word	2	Discussion
UNIT - II			
2.1	Ms-Word Applications	2	Discussion
2.2	Using shortcut bar	2	Chalk & Talk
2.3	Correcting and inserting text	2	E-Resources
UNIT - III			
3.1	Undo and redo features	2	E-Resources
3.2	Inserting page numbers	2	Chalk & Talk
3.3	Headers	2	Discussion
UNIT - IV			
4.1	Ms-Excel	2	Discussion
4.2	Spread Sheet	2	E-Resources
4.3	Formatting text and numbers	2	Chalk & Talk
UNIT - V			
5.1	Power point	2	E-Resources
5.2	Creating presentations	2	Chalk & Talk
3.5	Working with graphs	2	Discussion
Total		30	

Course Designer

Dr. M. Kaja Mohideen

Assistant Professor of Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBC41	Banking Law & Practice	Core - X	75	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Banking sector plays a vital role in the development of the economy of a country and day by day the importance of bank is increasing in everybody's daily life. There are various risks like Credit Risk, market risk, operational risk, business risk etc. faced by the Banks.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Remembering concept of general and special relationship of banker and customer.	K1, K2
C02	Understanding deposits, cheque, crossing and bills of exchange.	K1, K2
C03	Applying marking, protection of paying banker and payment and holder in due course.	K1, K2
C04	Enhancing the knowledge on collection of cheque and employment of funds.	K1,K2,K3
C05	Infusing the concept of loans and advances against primary and collateral securities.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	3	1	3	3
C02	3	3	1	3	3
C03	3	3	2	3	3
C04	3	3	2	3	3
C05	3	3	2	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	1	3	3
CO3	3	3	2	3	3
CO4	3	3	2	3	3
CO5	3	3	2	3	3
1-Low	2-Medium			3-Strong	

Syllabus

- UNIT I** 15 Hours
Definition of the term banker and customer – General and special - relationship between them - special types of customers.
- UNIT II** 15 Hours
Types of deposits – fixed - current – savings – recurring - pass book – negotiable Instrument – cheque - definition - features – types of crossing - Bill of exchange - Difference between cheque and bill of exchange, types of endorsements.
- UNIT III** 15 Hours
Marking – Paying banker - Payment of customers cheque – protection of paying banker – payment in due course – Holder in due course.
- UNIT IV** 15 Hours
Collecting banker - Collection of cheque – protection to collecting banker – Negligence – Gross and Contributory negligence - Employment of funds – liquidity, profitability and safety.
- UNIT V** 15 Hours
Loans and advances against primary and collateral securities – recent development in banking – Merchant Banking, Mutual funds and factoring services.

Text Books

- B. Santhanam, ***BANKING THEORY LAW AND PRACTICE***, Margham Publications, T. Nagar, Chennai, 2018, First edition.
- S.N. Maheshwari, ***Banking Law and Practice***, Kalyani Publications, Madurai, 2020, Fifth edition.

Reference Books

- E.Gordon, ***BANKING THEORY LAW AND PRACTICE***, Himalaya Publishing House, Mumbai, 2017, seventh edition.

K. Natarajan Gopal, ***BANKING THEORY LAW AND PRACTICE***, Himalaya Publishing House, Mumbai, 2017, Seventh 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	Banker and customer	5	Chalk & Talk
1.2	General and special relationship between them	5	E-Resources
1.3	Special types of customers	5	Discussion
UNIT - II			
2.1	Types of deposits	5	Discussion
2.2	Negotiable instruments	5	Chalk & Talk
2.3	Types of crossing	5	E-Resources
UNIT - III			
3.1	Paying banker	5	E-Resources
3.2	Payment of customers cheque	5	Chalk & Talk
3.3	Protection of paying banker	5	Discussion
UNIT - IV			
4.1	Collection of cheque	5	Discussion
4.2	Protection to collecting banker	5	E-Resources
4.3	Employment of funds	5	Chalk & Talk
UNIT - V			
5.1	Loans and advances against collateral securities	5	E-Resources
5.2	Merchant banking	5	Chalk & Talk
3.5	Mutual funds	5	Discussion
Total		75	

Course Designer

Mr. M. Kaja Mohideen

Assistant Professor in Commerce-Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBC42	Principles of Management Accounting	Core - XI	90	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Management accounting also is known as managerial accounting and can be defined as a process of providing financial information and resources to the managers in decision making.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Remembering concept of Management accounting.	K1, K2
C02	Understanding ratio analysis, fund flow statement and cash flow statement	K1, K2
C03	Applying marginal costing and break even analysis and cost volume profit analysis.	K1, K2
C04	Enhancing the knowledge on budget and budgetary control and classification of budgets.	K1,K2,K3
C05	Infusing the concept of standard costing and classification of variances	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

18 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.

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.

UNIT II

18 Hours

Ratio Analysis – Meaning - Nature, interpretation and classification of ratios – Computation of Ratios – Liquidity, Solvency and Profitability.

Funds Flow Statement – Cash Flow Statement as per AS3 (simple problems only).

UNIT III

18 Hours

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

18 Hours

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

UNIT V

18 Hours

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

Text Books

S. N. Maheswari, *Management Accounting*, Sultan Chand & Company.
Khan & Jain, *Theory and problems of management Accounting*-TMH.
Management Accounting,

Reference Books

Ravi. M. Kishore, *Taxman* Allied Services Pvt. Ltd – 2010.
Shashi K. Gupta, R.K. Sharma, Anuj Gupta, *Management Accounting*, Kalyani Publishers, 2014.

Pedagogy

Chalk & Talk, Group Discussion, PPT

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	6	Lecturing
1.2	Tools and Techniques	6	Chalk and Talk
1.3	Management Information System	6	Lecturing
UNIT - II			
2.1	Ratio Analysis	4	Chalk and Talk
2.2	Fund flow statement	6	Chalk and Talk
2.3	Cash flow statement	6	Discussion
2.4	Difference between fund flow and cash flow	2	Lecturing
UNIT - III			
3.1	Marginal costing	2	Chalk and Talk
3.2	Breakeven analysis	2	Discussion
3.3	Break even chart	2	Chalk and Talk
3.4	Profit planning	4	Lecture

3.5	Cost volume profit analysis	4	Chalk and Talk
3.6	Absorption costing	4	Chalk and Talk
UNIT - IV			
4.1	Budget and budgetary control	6	Chalk and Talk
4.2	Classification of budgets	6	Lecturing
4.3	Flexible budget	6	Discussion
UNIT - V			
5.1	Standard costing	2	Chalk and Talk
5.2	Concept of standard costing	2	Discussion
3.5	Variance analysis	4	Discussion
5.4	Classification of variances	8	Lecturing
5.5	Essentials for an effective system of standard costing	2	Lecturing
Total		90	

Course Designer

Ms. H. Anis Fathima

Assistant Professor in Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBC43	Financial Accounting - IV	Core – XII	90	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Partnership organisation maintains accounts of its transactions in the same manner as a Sole Trader ship. Since partnership has two or more partners, separate capital account for each partner has to be maintained. Usually every partner contributes something in cash or in kind to provide funds for the running of a business.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Remembering concept of Partnership accounts.	K1, K2
C02	Understanding admission of partner.	K1, K2
C03	Applying retirement of partner, death of a partner.	K1, K2
C04	Enhancing the knowledge on amalgamation of firms and sale to a company.	K1,K2,K3
C05	Infusing the concept of dissolution of partnership.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

Syllabus

UNIT I 18 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 18 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 18 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 18 Hours

Amalgamation of firms – Sale to a Company.

UNIT V 18 Hours

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

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

Text Books

R. L.Gupta & Radheswamy *Advanced Accountancy*

Maheshwari & Maheshwar *Advanced Accountancy*

M.A. Arulanandam and K. S. Raman *Advanced Accountancy*

S.P. Jain and K.L. Narang *Advanced Accountancy*

T.S. Reddy and A. Murthy *Advanced Accountancy*

Reference Books

M.C. Shukla and T.S. Grewal *Advanced Accountancy*

P.C. Tulsian *Advanced accountancy*

Pedagogy

Chalk & Talk, Group Discussion, PPT

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	6	Chalk and Talk
1.2	Appropriation of profits	6	Chalk and Talk
1.3	Past adjustments and guarantee	6	Chalk and Talk
UNIT - II			
2.1	Admission of partner	3	Chalk and Talk
2.2	Adjustment of undistributed profits	3	Chalk and Talk
2.3	Revaluation of assets and liabilities	6	Discussion
2.4	Treatment of goodwill	6	Lecture
UNIT - III			
3.1	Retirement of partner	2	Chalk and Talk
3.2	Transfer of balance due to retired partner	4	Discussion
3.3	Death of a partner	2	Chalk and Talk
3.4	Treatment of joint life policy	4	Lecture
3.5	Deceased partner	2	Chalk and Talk
3.6	Settlement of amount to deceased partner	4	Chalk and Talk
UNIT - IV			
4.1	Amalgamation	6	Chalk and Talk
4.2	Amalgamation of firms	6	Chalk and Talk
4.3	Sale to a company	6	Discussion

UNIT - V			
5.1	Dissolution of Partnership	2	Chalk and Talk
5.2	Accounting Treatment	4	Discussion
5.3	Insolvency of partners	2	Discussion
5.4	Garner Vs Murray	4	Lecture
5.5	Piecemeal distribution	6	Lecture
Total		90	

Course Designer

Mr. M. Kaja Mohideen

Assistant Professor in Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBC44	Central Banking	Core - XIII	75	3

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

A central bank, reserve bank, or monetary authority is an institution that manages the currency and monetary policy of a state or formal monetary union, and oversees their commercial banking system. In contrast to a commercial bank, a central bank possesses a monopoly on increasing the monetary base.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Remembering concept of central banking.	K1, K2
C02	Understanding bank rate policy, open market operations and methods of credit control.	K1, K2
C03	Applying monetary policy, exchange rate stability and role of monetary policy in developing economy.	K1, K2
C04	Enhancing the knowledge on Reserve Bank of India.	K1,K2,K3
C05	Infusing the concept of promotional functions of RBI.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	3	1	3	3
C02	3	3	1	3	3
C03	3	3	2	3	3
C04	3	3	2	3	3
C05	3	3	2	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	1	3	3
CO3	3	3	2	3	3
CO4	3	3	2	3	3
CO5	3	3	2	3	3
1-Low	2-Medium			3-Strong	

Syllabus

UNIT I

20 Hours

Central banking – evolution – definition – present position of central banking – functions of a central bank. Central bank as a bank of issue, Government's banker, agent and adviser. Custodian of cash reserves of commercial banks, bank of rediscount and lender of last resort.

UNIT II

10 Hours

Central bank as the controller of credit – bank rate policy – open market operations – variable reserve requirements – other methods of credit control.

UNIT III

15 Hours

Monetary policy – objective – Neutrality of money – exchange rate stability, price stability, full employment and economic growth – choosing between conflicting objectives – role of monetary policy in developing economy.

UNIT IV

20 Hours

The Reserve Bank of India – evolution – organization – Central – Board and Local Board – internal organization and management – Banking Department. Issue Department and Department in the Central Office – The RBI as currency authority – Origin of note issue, Issue of currency notes, Regulation of note issue and Distribution of currency – RBI as banker, agent and adviser to the Central and State Governments – RBI as a clearing house.

UNIT V

10 Hours

Promotional functions of the RBI – RBI and rural credit, RBI and industrial credit – RBI and export credit – RBI and exchange control.

Text Books

M.H. Decock, **CENTRAL BANKING**, Sultan Chand & Sons, New Delhi, 2018, First edition.

Kelly, **CENTRAL BANKING**, Sultan Chand & Sons, New Delhi, 2021, First edition.

Reference Books

Mithani D.M, ***MONEY BANKING, INTERNATIONAL TRADE & PUBLIC FINANCE***, Margham Publication,. Chennai, 2021, First edition.

A. Murthy, ***CENTRAL BANKING***, Margham Publication, Mumbai, 2017, Seventh 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	Central banking	5	Chalk & Talk
1.2	Custodian of cash reserves	5	E-Resources
1.3	Lender of last resort	5	Discussion
UNIT - II			
2.1	Controller of credit	5	Discussion
2.2	Bank rate policy	5	Chalk & Talk
2.3	Open market operations and Method of Credit Control	5	E-Resources
UNIT - III			
3.1	Choosing between conflicting objectives	5	E-Resources
3.2	Role of monetary policy	5	Chalk & Talk
3.3	Monetary policy in developing economy	5	Discussion
UNIT - IV			
4.1	The Reserve Bank of India	5	Discussion
4.2	The RBI as a currency authority	5	E-Resources
4.3	RBI as a clearing house	5	Chalk & Talk
UNIT - V			
5.1	RBI and industrial credit	5	E-Resources
5.2	RBI and export credit	5	Chalk & Talk
3.5	RBI and Exchange control	5	Discussion
Total		75	

Course Designer

Mrs. H. Anis Fathima

Assistant Professor in Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBA41	Business Mathematics	Allied - IV	75	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Maths is the base of any business. Business Mathematics financial formulas, measurements which helps to calculate profit and loss, the interest rates, tax calculations, salary calculations, which helps to finish the business tasks effectively and efficiently.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Remembering concept of set theory, Venn diagram and De-Morgan's law.	K1, K2
C02	Understanding indices, logarithms and characteristics of Mantissa	K1, K2
C03	Applying arithmetic, simple and compound interest.	K1, K2
C04	Enhancing the knowledge on differential calculus and integral calculus.	K1,K2,K3
C05	Infusing the concept of matrices.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	3	1	3	3
C02	3	3	1	3	3
C03	3	3	2	3	3
C04	3	3	2	3	3
C05	3	3	2	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	1	3	3
CO3	3	3	2	3	3
CO4	3	3	2	3	3
CO5	3	3	2	3	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

15 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

15 Hours

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

15 Hours

Differential Calculus (excluding Trigonometric Functions) – Rules – Sum Rule – Product Rule – Quotient Rule, Function of a Function Rule (Simple Problems only) – Maxima and Minima (Single Variable Cases)- Methods of Integral Calculus – Rules (Excluding Integration by Parts of Fractions) – Simple Problems only.

UNIT V

15 Hours

Determinants – Properties – Product – Matrices – Types – Addition – Multiplication – Matrix Inversion – Solving a System of Equation using Matrix Inversion – Rank of Matrix – Testing Consistency of Equations.

Text Books

V.K. Kapoor, ***BUSINESS MATHEMATICS***, Sultan Chand & Sons,. New Delhi, 2019, First edition.

D.C. ShanChetty, ***BUSINESS MATHEMATICS***, Sultan Chand & Sons,. New Delhi, 2019, First edition.

Reference Books

M. Manoharan, ***BUSINESS MATHEMATICS***, Palani Paramount Publication, Palani, 2021, Fourth edition.

C.Elango, ***BUSINESS MATHEMATICS***, Palani Paramount Publication, Palani, 2021, Fourth 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	Set Theory	5	Chalk & Talk
1.2	Venn Diagram	5	E-Resources
1.3	De-Morgan's law	5	Discussion
UNIT - II			
2.1	Logarithms	5	Discussion
2.2	Characteristics of Mantissa	5	Chalk & Talk
2.3	Practical problems & Indices	5	E-Resources
UNIT - III			
3.1	Simple interest	5	E-Resources
3.2	Compound interest	5	Chalk & Talk
3.3	Discounting of bills and True and bank Discount.	5	Discussion
UNIT - IV			
4.1	Differential calculus	5	Discussion
4.2	Integral calculus	5	E-Resources
4.3	Simple problems only	5	Chalk & Talk

UNIT - V			
5.1	Matrices	5	E-Resources
5.2	Matrix inversion and Determinants Properties	5	Chalk & Talk
3.5	Testing consistency of equations	5	Discussion
Total		75	

Course Designer

Ms. L. Saravana Priya

Assistant Professor in Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBS41	Corporate Communication	SBS - II	30	2

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Corporate communication covers any contract the company has with others. Roughly speaking, the addressees can be divided into four different areas. Often ignored in a uniform communication strategy, but actually the basis of efforts, is internal communication with employees. This communication is extremely diverse.

Syllabus

UNIT I

6 Hours

Communication – meaning and objectives – the importance of communication – communication process – barriers and overcoming barriers to business communication – communication approaches – recent trends in communication.

UNIT II

6 Hours

Format of business letter – Application – sales – circular – enquiry – offer and quotation – order – complaint and adjustment – collection letters.

UNIT III

6 Hours

Corporate Communication – correspondence of company secretary with shareholders and directors – company meetings – drafting agenda for board meeting and company meeting – drafting minutes of meetings.

UNIT IV

6 Hours

Report drafting – forms – structure – types – drafting of sales report.

UNIT V

6 Hours

Electronic media in communication – telecommunication – teleconferencing – e-data handling – green initiatives.

Text Books

R.S.N. Pillai Bagavathi, ***Modern Commercial Correspondence***, Sultan Chand & Sons, New Delhi, 2019, Sixth edition.

B.C. Urmila, ***Business Communication***, Himalaya Publishing House, New Delhi, 2009, Ninth edition.

Reference Books

S.M. Rai, ***Business Communication***, Himalaya Publishing House, New Delhi, 2009, 10th Edition.

Rajendra Pal, ***Modern Commercial Correspondence***, Sultan Chand & Sons, New Delhi, 2019, Sixth 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	Communication	2	Chalk & Talk
1.2	Barriers to communication	2	E-Resources
1.3	Recent trends in communication	2	Discussion
UNIT - II			
2.1	Format of business letter	2	Discussion
2.2	Application, sales and circular	2	Chalk & Talk
2.3	Offer and quotation and Collection Letter	2	E-Resources
UNIT - III			
3.1	Drafting agenda for board meeting	2	E-Resources
3.2	Drafting agenda for company meeting	2	Chalk & Talk
3.3	Drafting minutes	2	Discussion
UNIT - IV			
4.1	Report drafting	2	Discussion
4.2	Structure	2	E-Resources
4.3	Drafting of sales report	2	Chalk & Talk
UNIT - V			
5.1	Telecommunication	2	E-Resources
5.2	Teleconferencing and Green Initiatives	2	Chalk & Talk
3.5	e-data handling	2	Discussion
Total		30	

Course Designer

Ms. H. Anis Fathima

Assistant Professor of Commerce-Banking.

Course Code	Course Title	Category	Total Hours	Credits
20UCBC51	Income Tax Law & Practice I	Core - XIV	90	4

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

Course Relevance	
Local	
Regional	
National	✓
Global	

Preamble

Income Tax is a direct tax that a government levies on the income of its citizens. The Income Tax Act, 1961, mandates that the central government collect this tax. The government can change the income slabs and tax rates every year in its Union Budget.

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 of Previous Year, Assessment Year and Residential Status.	K1, K2
CO2	Explain Exempted Income.	K2
CO3	Compute of Income from Salary, House Property	K1, K2
CO4	Compute of Income from Business or Profession, Depreciation, Capital Gains and Other Sources	K1,K2,K3
CO5	Estimate the concept of Income Tax Authorities & CBDT.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Income Tax Act 1961 – Definitions – Assessment Year – Previous Year – Person – Assessee – Resident – Resident but not ordinarily resident – Non-resident- Deemed Resident – Residential Status and Incidence of Tax – Income – Gross Total Income – Total 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

20 Hours

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

UNIT IV

20 Hours

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

UNIT V

20 Hours

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

Text Books

Vinod Singhania, ***Income Tax Law and Practice***, Taxmann Publications, Mumbai, 2021, 2021Edition

Reference Books

V. P. Gaur, D.B. Narang, Puja Gaur & Rajeev Puri, ***Income Tax Law and Practice***, Kalyani Publishers, Chennai, 49th Edition 2021.

Dinker Pagare, ***Direct Taxes***, Sultan Chand & Sons Publications, Mumbai, 2021 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	Assessment and Previous Year	4	Chalk & Talk
1.2	Residential Status	8	E-Resources
1.3	Total Income	3	Discussion
UNIT - II			
2.1	Exempted Incomes u/s 10	8	Discussion
2.2	Exempted Income on Free Trade Zones	4	Chalk & Talk
2.3	Special Economic Zones	3	E-Resources
UNIT - III			
3.1	Computation of Taxable Income	6	E-Resources
3.2	Income from Salary	6	Chalk & Talk
3.3	Income from House Property	8	Discussion
UNIT - IV			
4.1	Profits and Gains of Business and Profession	6	Discussion
4.2	Depreciation and other Deductions	6	E-Resources
4.3	Capital Gains and Other Sources	8	Chalk & Talk
UNIT - V			
5.1	Classes of Income Tax Authorities	6	E-Resources
5.2	Appointment and Control of Income Tax Authorities, Jurisdiction and Powers	6	Chalk & Talk
5.3	Central Board of Direct Taxes	8	Discussion
Total		90	

Course Designer

Mrs. H. Anis Fathima

Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBC52	Human Resource Management	Core - XV	60	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Human resource management is the strategic approach to the effective and efficient management of people in a company or organization such that they help their business gain a competitive advantage. It is designed to maximize employee performance in service of an employer's strategic objectives.

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 of HRM and its functions.	K1, K2
CO2	Explain the Recruitment and Training.	K2
CO3	Discuss the concept of performance appraisal.	K1, K2
CO4	Applying the career and succession planning.	K1,K2,K3
CO5	Build the reward system, wage and salary administration and job satisfaction.	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	2	2	3	1	3
CO3	2	3	3	2	3
CO4	3	2	3	1	3
CO5	3	2	3	1	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Introduction to HRM – Meaning – Objectives – Significance – Functions – Evolution and Development of HRM – Human Resource Planning – HRP at different levels – Process of Human Resource Planning.

UNIT II

14 Hours

Recruitment – Sources and Techniques of Recruitment – Selection Procedure – Tests – Interviews – Placement – Induction – Employee Training, Importance, methods of Training.

UNIT III

10 Hours

Performance Appraisal – Managerial Appraisal – Essentials of effective appraisal system

UNIT IV

12 Hours

Career Planning – Succession Planning – Concept – Career Planning Process – Job evaluation Objectives, procedure, advantages, methods of job evaluation – essentials of job evaluation programme.

UNIT V

12 Hours

Reward system – Wage and Salary administration – Bonus – objectives of fringe benefits – types of fringe benefits – non monetary rewards – job satisfaction.

Text Books

S.S. Khanka, **HUMAN RESOURCE MANAGEMENT**, S. Chand Publications, New Delhi, 2018 Edition.

Reference Books

K. Aswathappa, **HUMAN RESOURCE MANAGEMENT**, McGraw Hill Publications, New Delhi, 8th Edition

L.M. Prasad, **HUMAN RESOURCE MANAGEMENT**, Sultan Chand & Sons, New Delhi, 2018 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	HRM and its functions	4	Chalk & Talk
1.2	HRP	4	E-Resources
1.3	Process of HRP	4	Discussion
UNIT - II			
2.1	Recruitment	6	Discussion
2.2	Selection	4	Chalk & Talk
2.3	Tests	4	E-Resources
UNIT - III			
3.1	Performance Appraisal	4	E-Resources
3.2	Managerial Appraisal	4	Chalk & Talk
3.3	Essentials of effective appraisal system	2	Discussion
UNIT - IV			
4.1	Career Planning	4	Discussion
4.2	Succession Planning	4	E-Resources
4.3	Methods of Job Evaluation	4	Chalk & Talk
UNIT - V			
5.1	Wage Administration	4	E-Resources
5.2	Salary Administration	4	Chalk & Talk
5.3	Job Satisfaction	4	Discussion
Total		60	

Course Designer

Dr. N. Thahira,

Head & Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBC53	E-Commerce	Core - XVI	60	3

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

E-commerce or Electronic Commerce means commercial transactions which are happened over the internet. E-commerce draws on technologies such as mobile commerce, electronic funds transfer, supply chain management, Internet marketing, online transaction processing, EDI, inventory management systems and automated data collection systems.

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 of E-Commerce, types and E-Business models.	K1, K2
CO2	Explain the Web Architecture, Intranet and E-Advertising.	K2
CO3	Apply Electronic Payment System.	K1, K2
CO4	Discuss the Intranets and Supply Chain Management.	K1,K2,K3
CO5	Build the concept of Intranets and Corporate Finance.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

10 Hours

Introduction to E-commerce – Defining E-Commerce, Types of E-Commerce – E-Business Models.

UNIT II

15 Hours

World Wide Web and E-Marketing – Components of Web Architecture – The Web and E-Commerce – Intranet Application online marketing – E-Advertising

UNIT III

10 Hours

Electronic Payment System: Limitation of Traditional Payment Instrument-Digital Cash- Electronic checks – Credit cards – Types – Debit cards – Smart Cards

UNIT IV

15 Hours

Intranets and Supply Chain Management: What is Supply Chain Management – Pull Vs Push Supply Chain Models – Key functions in Supply Chain Management

UNIT V

10 Hours

Intranets and Corporate Finance: Intranets and Finance – Finance – Financial Intranets – Information Technology Act 2008

Text Books

P.T. Joseph, *E-Commerce – A Managerial Perspective*, Prentice Hall of India Private Ltd, New Delhi, 2016, Sixth edition.

Dr. M. Mohamed Mahmoudi Maymand, *E-Commerce*, Deep & Deep Publications, New Delhi, 2020, Fifth edition.

Reference Books

Rayport Jeffrey, *E-Commerce*, McGraw-Hill Education - Europe, 2017, Fifth edition.

Kenneth C, *E-Commerce*, Addison-Wesley, Boston, USA, 2017, Sixth 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	Introduction to E-commerce	4	Chalk & Talk
1.2	Types	4	E-Resources
1.3	E-Business Models	2	Discussion
UNIT - II			
2.1	World Wide Web and E-Marketing	5	Discussion
2.2	Components of Web Architecture	5	Chalk & Talk
2.3	The Web and E-Commerce	5	E-Resources
UNIT - III			
3.1	Digital Cash	4	E-Resources
3.2	Electronic Checks	4	Chalk & Talk
3.3	Credit Checks	2	Discussion
UNIT - IV			
4.1	Intranets and Supply Chain Management	5	Discussion
4.2	Pull Vs Supply Chain Models	5	E-Resources
4.3	Key Functions in Supply Chain Management	5	Chalk & Talk
UNIT - V			
5.1	Financial Intranets	4	E-Resources
5.2	Information Technology Act 2008	4	Chalk & Talk
5.3	Intranets and Corporate Finance	2	Discussion
Total		60	

Course Designer

Dr. S. Thowfeek Khan

Assistant Professor in Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBC54	Corporate Accounting	Core - XVII	90	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Corporate Accounting mainly focuses on analysing and interpreting the company's financial results. Corporate accounting revolves around maintaining an organization's financial records in order to ensure that the directed rules are compliance effectively and working procedures are held within the limits of the organization's rules regulations and policies.

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 of Issue of Shares.	K1, K2
CO2	Discuss Issue of Debentures	K2
CO3	Explain the underwriting of shares and debentures.	K1, K2
CO4	Determine the methods of valuation of goodwill.	K1,K2,K3
CO5	Estimate the concept of Amalgamation, Absorption and Reconstruction of Joint Stock Companies.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

18 Hours

Issue of Shares: Introduction – Accounting procedures for issue of equity shares and preference shares at par, at discount and at premium. Forfeiture and reissue of shares Rights issue, Bonus issue and Buy Back of shares (Theory only). Redemption of Redeemable Preference Shares

UNIT II

18 Hours

Issue of debentures – Accounting procedures for issue of Debentures – Debentures issued as collateral security – Redemption of debentures – Methods – Installment – Lottery – Sinking fund – Purchase of own debentures as investment – cancellation of own debentures.

UNIT III

18 Hours

Underwriting of shares and debentures – Marked and unmarked application – Firm underwriting – Acquisition of Business (Accounting treatment relating to purchasing company only) – profit and loss prior to incorporation – Final accounts of Joint Stock Company.

UNIT IV

18 Hours

Valuation of Goodwill – methods – simple profit method – super profit method – Capitalization method. Valuation of shares – methods – Intrinsic Value – Yield Value – Fair Value

UNIT V

18 Hours

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

Liquidation – Statement of Affairs – Liquidator's final statement of account

Text Books

R.L. Gupta & M. Radhaswamy, *Corporate Accounting*, S.Chand & Sons, New Delhi, 14th Revised Edition, 2013.

T.S. Reddy & A. Murthy, *Corporate Accounting Volume 1*, Margham Publications, Chennai, 2013 Edition.

Reference Books

M.C. Shukla & T.S.Grewal's, ***Corporate Accounting***, Sultan Chand & Sons, New Delhi, 51st Revised Edition, 2018.

Dr. P.C. Tulsian, ***Corporate Accounting, S Chand*** Publications, New Delhi, 1st January, 2016 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	Issue of Shares	6	Chalk & Talk
1.2	Right Issue, Bonus Issue and Buy Back of Shares	6	E-Resources
1.3	Redemption of Redeemable Preference Shares	6	Discussion
UNIT - II			
2.1	Issue of Debentures	6	Discussion
2.2	Redemption of Debentures, Methods	6	Chalk & Talk
2.3	Purchase of own debentures as investment	6	E-Resources
UNIT - III			
3.1	Underwriting of shares and debentures	6	E-Resources
3.2	Profit and Loss prior to Incorporation	6	Chalk & Talk
3.3	Final Accounts of Joint Stock Company	6	Discussion
UNIT - IV			
4.1	Valuation of Goodwill	6	Discussion
4.2	Methods	6	E-Resources
4.3	Valuation of Shares	6	Chalk & Talk

UNIT - V			
5.1	Amalgamation, Absorption	6	E-Resources
5.2	Reconstruction, Alteration of share capital	6	Chalk & Talk
5.3	Liquidation	6	Discussion
Total		90	

Course Designer

Mrs. H. Anis Fathima

Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBC55	Research Methodology	CORE - XVIII	75	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

A research methodology involves specific techniques that are adopted in research process to collect, assemble and evaluate data. Surveys, questionnaires and interviews are the common tools of research.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Explain the concept of research methodology.	K1, K2
C02	Describe Sampling methods.	K2
C03	Explain the concept of methods of data collection.	K1, K2
C04	Compute the Hypothesis, types and functions.	K1,K2,K3
C05	Determine the Interpretation and report writing.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	3	1	3	3
C02	3	3	1	3	3
C03	3	3	2	3	3
C04	3	3	2	3	3
C05	3	3	2	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	1	3	3
CO3	3	3	2	3	3
CO4	3	3	2	3	3
CO5	3	3	2	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Research Methodology – Meaning – Importance – Types – Approaches – Criteria of Good Research – Problems encountered by Researchers in India – Research process.

UNIT II

15 Hours

Sampling fundamentals – samples design – measurement and scaling techniques.

UNIT III

15 Hours

Methods of Data Collection – Questionnaire Construction – Methods

UNIT IV

15 Hours

Hypothesis – Importance – Types – Functions – Characteristics – Process and Analysis of Data

UNIT V

15 Hours

Interpretation and Report Writing – Using Library and Internet in Research

Text Books

S.S. Khanka, **Research Methodology**, S. Chand & Sons, New Delhi, 9th Edition, 2013.

Reference Books

C R Kothari & Gaurav Garg, **Research Methodology Methods and Techniques**, New Age International Publishers, New Delhi, 1st September, 2019 Edition.

Dr. A. Mustafa, **Research Methodology**, AITBS Publishers & Distributors, Delhi, 3rd Edition, 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	Research methodology	5	Chalk & Talk
1.2	Types	5	E-Resources
1.3	Research Process	5	Discussion
UNIT - II			
2.1	Sampling, Fundamentals	5	Discussion
2.2	Samples design	5	Chalk & Talk
2.3	Measurement and scaling techniques	5	E-Resources
UNIT - III			
3.1	Data Collection Methods	5	E-Resources
3.2	Questionnaire Construction	5	Chalk & Talk
3.3	Methods	5	Discussion
UNIT - IV			
4.1	Hypotheses	5	Discussion
4.2	Types	5	E-Resources
4.3	Functions	5	Chalk & Talk
UNIT - V			
5.1	Interpretation	5	E-Resources
5.2	Report Writing	5	Chalk & Talk
5.3	Using library & internet in research	5	Discussion
Total		75	

Course Designer

Dr. N. Thahira

Head & Assistant Professor of Commerce-Banking,

Course Code	Course Title	Category	Total Hours	Credits
20UCBE51	Export and Import Procedure	Elective -I	45	3

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

The procedure for import and export activities involves ensuring licensing and compliance before the shipping goods, arranging for transport and warehousing after the uploading of goods, and getting customs clearance as well as paying taxes before the release of goods.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Discuss the concept of Export and Import Policy	K1, K2
CO2	Explain the export procedures and customs	K2
CO3	Explain the concept of Export documentation	K1, K2
CO4	Determine the Import procedures	K1,K2,K3
CO5	Estimate the import documentation	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT

9 Hours

Export – Import Policy – New export – Import Policy Aims – Schemes Highlights.

UNIT II

9 Hours

Export procedures – export an order – consignment receiving an order – packing and marketing shipping order – customs – formalities.

UNIT III

9 Hours

Export documentation – documentation – letter of credit – credit documentation – insurance documents and other documents.

UNIT IV

9 Hours

Import procedures – importing through indent house – objecting import license terms used in mentioning prices.

UNIT V

9 Hours

Import documentation – documentation of documents for port and customs clearance – insurance documents – finance document and all other documents.

Text Books

Dr. L. Natarajan, *Export Import Procedure Export-Import Management*, Margham Publications, T. Nagar, Chennai, 2018, First edition.

P. Saravanan, *Export Import procedures & Documentation*, Merit India Publications, Madurai, 2020, Fifth edition.

Reference Books

Khushpat S. Jain, *Export Import procedures & Documentation*, Himalaya Publishing House, Mumbai, 2017, Seventh edition.

C. Rama Gopal, *Export Import procedures & Documentation*, New Age International Publishers, New Delhi, 2017, Sixth 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	Export Policy	3	Chalk & Talk
1.2	Import Policy	3	E-Resources
1.3	Schemes and Highlights	3	Discussion
UNIT - II			
2.1	Export procedures	3	Discussion
2.2	Consignment receiving an order	3	Chalk & Talk
2.3	Packing and marketing shipping order	3	E-Resources
UNIT - III			
3.1	Export Documentation	3	E-Resources
3.2	Credit Documentation	3	Chalk & Talk
3.3	Letter of Credit	3	Discussion
UNIT - IV			
4.1	Import Procedures	3	Discussion
4.2	Indent House	3	E-Resources
4.3	Import License	3	Chalk & Talk
UNIT - V			
5.1	Customs Clearance	3	E-Resources
5.2	Insurance Documents	3	Chalk & Talk
5.3	Finance and other documents	3	Discussion
Total		45	

Course Designer

Dr. S. Thowfeek Khan

Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBE52	International Business	Elective - I	45	3

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

International Business refers to the exchange of goods and services between two parties of different countries. It may be understood as those business transactions involve crossing of national boundaries.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Discuss concept of International Business	K1, K2
CO2	Explain the Multinational Corporations and its strategy	K2
CO3	Describe the concept of regional economic agreements	K1, K2
CO4	Estimate the Foreign Collaborations and Joint Venture	K1,K2,K3
CO5	Determine the WTO and its functions	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

9 Hours

International Business Environment: International Business – An overview – Concept of international business – Classification of international business – Factors influencing business – Economics and political environment.

UNIT II

9 Hours

Multinational corporations (MNCs): Concept, strategy and organization – Marketing Management – Technology and MNCs – UN Code of conduct of MNCs – Export and Import procedures.

UNIT III

9 Hours

Economic integration and trade blocks: Structure of various regional economic agreements such as ASEAN, SAARC/ SAPTA, NAFTA and their procedure and impact on the trading activities of the member states.

UNIT IV

9 Hours

Foreign Collaborations and Joint Ventures: Industrial Policy and Foreign direct investment – Collaboration and Joint Ventures – Kinds.

UNIT V

9 Hours

World Trade Organization: Origin and development – UNCTAD World Trade Organization (WTO) – Structure, functions and areas of operation.

Text Books

Francis Cherunilam, ***International Trade and Export Management***, Himalaya Publishing House, New Delhi, 21st Edition.

Reference Books

Warnock Davies, ***Business Environment***, CRC Press, New York, 2016 Edition.
Mukesh Trehan & Ranju Trehan, ***International business Environment***, VK Global Publications Pvt Ltd, Delhi, 2020 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	An overview of international business	3	Chalk & Talk
1.2	Classification of international business	3	E-Resources
1.3	Factors influencing business	3	Discussion
UNIT - II			
2.1	Multinational Corporations	3	Discussion
2.2	Marketing Management	3	Chalk & Talk
2.3	Technology and MNCs	3	E-Resources
UNIT - III			
3.1	Economic integration and trade blocks	3	E-Resources
3.2	Structure of regional economic agreements	3	Chalk & Talk
3.3	ASEAN, SAARC, SAPTA & NAPTA	3	Discussion
UNIT - IV			
4.1	Foreign Collaborations	3	Discussion
4.2	Joint Ventures	3	E-Resources
4.3	Kinds	3	Chalk & Talk
UNIT - V			
5.1	WTO	3	E-Resources
5.2	UNCTAD	3	Chalk & Talk
5.3	Functions and areas of operation	3	Discussion
Total		45	

Course Designer

Dr. M. Kaja Mohideen

Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBE53	Investment Management	Elective - I	45	3

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

It is the management of various security and other assets in order to meet specific investment goals for benefit of the investor.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Discuss concept of integrated coverage of investment principles, Indian capital market.	K1, K2
CO2	Explain the different techniques of evaluating the investments.	K2
CO3	Describe the concept of managing financial risks.	K1, K2
CO4	Estimate the capital market and various investment avenues.	K1,K2,K3
CO5	Determine the risk return associated with different investments.	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	3	2	3	1	3
CO3	3	1	3	2	3
CO4	3	1	3	2	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	1	3
CO2	3	2	3	1	3
CO3	3	1	3	2	3
CO4	3	1	3	2	3
CO5	3	3	3	3	2

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

9 Hours

Investment- Features of Investment – Principles of investment – Kinds of investment – Stages in Investment – Investment Vs Speculation – Sources of investment information.

UNIT II

9 Hours

Investment risk – systematic risk – unsystematic risk – business risk – measurement of risk – Corporate Securities – New Issue Market – Conventional Stock Exchanges – New Stock Exchanges – Listing of Securities.

UNIT III

9 Hours

Security market indicators – Securities and Exchange Board of India – Objectives – Functions – SEBI - Guidelines- BSE/NSE indices

UNIT IV

9 Hours

Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Types of Charts – Indicators – Evaluation

UNIT V

9 Hours

Portfolio Analysis – Portfolio Constructions & Management – Portfolio evaluation & Portfolio – Mutual Funds – Types - Merits and Demerits

Text Books

Dr. Preeti Singh, *Investment Management*, Himalaya publishing house. Mumbai, 2000, 9th Edition

Reference Books

Dr. S. Krishnamurthy & S. Maia John, *Investment Management*, Paramount Publications, Palani, 2nd Edition, 2004

Dr. V. K. Bhalla, *Investment Management*, S. Chand & company. Ltd. New Delhi, 2004, 11th 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	Features of Investment, Principles and Kinds	3	Chalk & Talk
1.2	Stages in Investment	3	E-Resources
1.3	Investment vs Speculation, Sources of Investment information	3	Discussion
UNIT - II			
2.1	Investment Risk , Systematic Risk, Unsystematic Risk, Business Risk, Measurement of Risk, Corporate Securities	3	Discussion
2.2	New Issue Market, Conventional Stock Exchanges	3	Chalk & Talk
2.3	Listing of securities	3	E-Resources
UNIT - III			
3.1	Security market indicators, Securities and Exchange Board of India	3	E-Resources
3.2	Objectives, Functions	3	Chalk & Talk
3.3	SEBI, BSE/NSE indices	3	Discussion
UNIT - IV			
4.1	Fundamental Analysis	3	Discussion
4.2	Economic and Industry Analysis	3	E-Resources
4.3	Company and Technical Analysis, Types of Charts, indicators and Evaluation.	3	Chalk & Talk
UNIT - V			
5.1	Portfolio Analysis – Portfolio Construction and Management	3	E-Resources
5.2	Portfolio evaluation	3	Chalk & Talk
5.3	Mutual funds, types, merits and demerits	3	Discussion
Total		45	

Course Designer

Dr. N. Thahira

Head & Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBS51	Elements of Tally	SBS - III	30	2

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Tally is a technology & innovation company. Tally software is used for storing all the business transactions of each account in detail. Tally has made calculations simple. Small scale enterprises believe that Tally Software carries out efficient business transactions, provides accuracy, and saves a lot of time.

Syllabus

UNIT I

6 Hours

Accounting System – Mechanized accounting system – Popular accounting software in India – Tally – Features of tally – Opening screen of tally – creating company – Buttons on the button panel – gateway of tally – configuring company. Accounting System – Mechanized accounting system – Popular accounting software in India – Tally – Features of tally – Opening screen of tally – creating company – Buttons on the button panel – gateway of tally – configuring company.

UNIT II

6 Hours

Accounting in formations – creation of master – menu related to accounts info. Groups – Managing groups – multiple groups – creation of ledger (Single and multiple) – display ledger accounts – cost categories (single and multiple) cost centers (Single and multiple).

UNIT III

6 Hours

Voucher type – Creation of voucher – voucher entry – inventory vouchers – vouchers types: contra, payment, receipt, journal, credit note, debit note, sales vouchers and invoice entry, basic options – vouchers failures – accounting inventory and configure Homeric system – accounts master – inventory master.

UNIT IV

6 Hours

Stock groups – multiple stock groups – stock categories – stock item – go towns – voucher type – units of measure – pure inventory vouchers – purchase order sales order – invoices.

UNIT V

6 Hours

Reports – display options at gateway – trial balance – balance sheet – profit and loss account – shock summary – display menus – account books – statement of accounts inventory books – statement of inventory – daybooks. Mis report – options available in tally for MIS – ration analysis – fund flow analysis – exception reports – bank reconciliation statement.

Text Books

Namrata Agarwal, and Sanjoy Kumar *financial Accounting using Tally 6.3*, P. Dremtech publication, Ansari Road Daryaganj, New Delhi – 110002., 2007, 4th edition.

Reference Books

Sreedharan, *Tally*, Narmada, Chennai, 2019, 1st 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	Tally	2	Chalk & Talk
1.2	Features of Tally	2	E-Resources
1.3	Gateway of Tally	2	Discussion
UNIT - II			
2.1	Creation of master	2	Discussion
2.2	Managing groups	2	Chalk & Talk
2.3	Multiple groups	2	E-Resources
UNIT - III			
3.1	Voucher creation	2	E-Resources
3.2	Voucher types	2	Chalk & Talk
3.3	Voucher failures	2	Discussion
UNIT - IV			
4.1	Stock groups	2	Discussion
4.2	Stock categories	2	E-Resources
4.3	Purchase and sales order	2	Chalk & Talk

UNIT - V			
5.1	Reports	2	E-Resources
5.2	Inventory books	2	Chalk & Talk
5.3	Exception reports	2	Discussion
Total		30	

Course Designer

Dr. M. Kaja Mohideen

Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBC61	Income Tax Law & Practice II	Core - XI	90	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Income Tax Law is the practice of law that relates to the assessment and payment of taxes. Tax law involves understanding, implementing and defending the payment or non-payment of taxes.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Describe the concept of clubbing of income	K1, K2
CO2	Discuss the Assessment of individual and HUF	K2
CO3	Explain the concept of assessing Partnership firm, AOP and Joint Stock Companies	K1, K2
CO4	Compute the Return of Income	K1,K2,K3
CO5	Compute the Collection of tax	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

16 Hours

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

UNIT II

22 Hours

Assessment of Individual and Hindu Undivided Family – Computation of Taxable Income and Tax Liability

UNIT III

20 Hours

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

UNIT IV

20 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

12 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.

Text Books

Dr. Vinod K Singhania, ***Direct Taxes Law & Practice***, Taxmann’s Publications, 47th Edition, 2021

Reference Books

CA. Raj K Agarwal, ***Handbook on Income Tax A.Y. 2021-22***, Bharat Law House Pvt Ltd, NewDelhi, 6th Edition.

Dr. H.C. Mehrotra & Dr. S.P. Goyal, ***Income Tax Law & Accounts***, Sahitya Bhawani Publications, Agra, 61st 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	Chalk & Talk
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	6	Discussion
UNIT - II			
2.1	Assessment of Individual & HUF	6	Discussion
2.2	Computation of Taxable Income	10	Chalk & Talk
2.3	Computation of Tax Liability	6	E-Resources
UNIT - III			
3.1	Assessment of Partnership, AOP	6	E-Resources
3.2	Assessment of Joint Stock Companies	6	Chalk & Talk
3.3	Computation of taxable income and tax liability	8	Discussion
UNIT - IV			
4.1	Return of Income	6	Discussion
4.2	Submission of Return of Income	6	E-Resources
4.3	Return of loss	8	Chalk & Talk
UNIT - V			
5.1	Collection of tax, TDS	4	E-Resources
5.2	Advance Payment of Tax and Tax Refunds	4	Chalk & Talk
5.3	Tax Credit Certificate	4	Discussion
Total		90	

Course Designer

Mrs. H. Anis Fathima

Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBC62	Retail Marketing	Core - XX	60	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Where consumers are large in number and are widely distributed, the role of retailers becomes crucial. Retailers serve as a connecting link between the wholesalers and consumers. Retail marketing is the process of bringing a product directly to consumers in a retail store.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Discuss the concept of Retail Marketing	K1, K2
CO2	Describe Management of Service and quality in retailing	K2
CO3	Explain the concept of Retail Pricing	K1, K2
CO4	Build the retail location strategies and decisions	K1,K2,K3
CO5	Estimate the Consumerism and ethics in retailing	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Introduction – Retailing as an activity – Retail Marketing – Consumer behavior and retail operations.

UNIT II

12 Hours

Management of service and quality in retailing – Retail marketing mix and product – Merchandise Management

UNIT III

12 Hours

Retail Pricing – Retail Promotion – Retail logistics and distribution.

UNIT IV

12 Hours

Methods and approaches to retail marketing planning – retail location strategies and decisions – Management of a retail brand and its applications.

UNIT V

12 Hours

Consumerism and ethics in retailing – International retailing – Future of retailing

Text Books

David Gilbert, ***Retail Marketing Management***, Pearson India Publications, Noida, 1st January 2006, edition.

Roger Cox, ***Retailing an Introduction***, Pearson India Publications, Noida, 2008 Edition.

Reference Books

Dr. L. Natarajan, ***Retail Marketing***, Margham Publications, Chennai, 1st January 2013 edition.

S. Banumathy & M. Jayalakshmi, ***Retail Marketing***, Himalaya Publishing House, Bengaluru, 1st Edition, 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	Retail Marketing	4	Chalk & Talk
1.2	Consumer behaviour	4	E-Resources
1.3	Retail Operations	4	Discussion
UNIT - II			
2.1	Quality in Retailing	4	Discussion
2.2	Retail Marketing Mix	4	Chalk & Talk
2.3	Merchandise Management and Service	4	E-Resources
UNIT - III			
3.1	Retail Pricing Methods	4	E-Resources
3.2	Retail Promotion	4	Chalk & Talk
3.3	Retail logistics and distribution channels	4	Discussion
UNIT - IV			
4.1	Methods of Retail Marketing	4	Discussion
4.2	Retail location Strategies	4	E-Resources
4.3	Management of a Retail Brand	4	Chalk & Talk
UNIT - V			
5.1	Consumerism, ethics in retailing	4	E-Resources
5.2	International Retailing	4	Chalk & Talk
5.3	Future of Retailing	4	Discussion
Total		60	

Course Designer

Mrs. H. Anis Fathima

Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBC63	Financial Management	Core - XXI	60	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Financial accounting mainly focuses on analysing and interpreting the firm financial results. Financial accounting revolves around maintaining an organisations financial record in order to ensure that the directed rules are compliance effectively and working procedure are held within the limits of the organizations rules regulation and policies.

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 of Financial Management	K1, K2
CO2	Illustrate the Capital budgeting	K2
CO3	Discuss the concept of Capital Structure	K1, K2
CO4	Compute Working Capital Management	K1,K2,K3
CO5	Apply the Dividend and Dividend Policy	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

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

UNIT II

12 Hours

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

UNIT III

12 Hours

Capital Structure – Theories – Planning – NI Approach – NOI Approach – MM Approach – Traditional Approach – EPS Analysis – Indifference Point. Analysis of Leverages – Types of Leverages – Financial Leverage and Operating leverage – Cost of capital – Definition – Importance – Assumptions – Explicit and Implicit cost – Cost of debt – Cost of preference shares – Cost of equity – Cost of retained earnings – Computation of overall cost of capital

UNIT IV

12 Hours

Working Capital, cash and receivables management – working capital management – meaning, concept, classification of working capital – factors determining working capital requirements – Computation of working capital under operating cycle method

UNIT V

12 Hours

Dividend and Dividend policy – Meaning – Classification and sources of dividend – Factors influencing dividend policies – Theories of dividend decision – Irrelevance and Relevance Theories

Text Books

Prasanna Chandra, *Financial Management*, McGraw-hill Publication, 2019, 10th Edition.

Dr. A. Murthy, *Financial Management*, Margham Publication, no 16 Lily Ponds Shopping Complex Central Chennai-600003.6th Edition.

Reference Books

Bharat *Tulsian*, *Financial Management*, McGraw Hill Education, Mumbai, 2020, 1st 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	Financial Management	4	Chalk & Talk
1.2	Organization of Finance Section	4	E-Resources
1.3	Role of Financial Manager	4	Discussion
UNIT - II			
2.1	Capital Budgeting	4	Discussion
2.2	Average Rate of Return	4	Chalk & Talk
2.3	Internal Rate of Return	4	E-Resources
UNIT - III			
3.1	Capital Structure	4	E-Resources
3.2	Analysis of Leverages	4	Chalk & Talk
3.3	Assumptions	4	Discussion
UNIT - IV			
4.1	Working capital	4	Discussion
4.2	Classification of working capital	4	E-Resources
4.3	Factors determining working capital requirements	4	Chalk & Talk

UNIT - V			
5.1	Dividend	4	E-Resources
5.2	Dividend Policy	4	Chalk & Talk
5.3	Classification of dividend	4	Discussion
Total		60	

Course Designer

Dr. M. Kaja Mohideen

Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBC64	Auditing	Core - XXII	75	4

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

The main purpose of auditing is to certify that the accounts have been prepared according to the principles of accounting and to see where the financial statements so prepared reflect a true and fair view of the state of affairs of a business.

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 of Auditing	K1, K2
CO2	Discuss about Audit Report	K2
CO3	Apply the concept of Internal Control	K1, K2
CO4	Outline the Valuation of assets and liabilities	K1,K2,K3
CO5	Apply the liabilities of Auditor	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Audit – Definition – Objectives – Types – Advantages – Auditing Vs Investigation – Auditing Vs Accountancy – Qualification – Appointment – Right and Duties and Removal of Company Auditor.

UNIT II

15 Hours

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

UNIT III

15 Hours

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

UNIT IV

15 Hours

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

UNIT V

15 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

Dr. T.R. Sharma, ***Auditing***, Sahitya Bhawan Publications, Delhi, 1st January 2018 Edition.

Reference Books

Dinkar Pagare, ***Principles and Practice of Auditing***, Sultan Chand & Sons, New Delhi, 1st January 2016 Edition

Dr. B.K. Mehta, Dr. Kumari Anamikal, Auditing, Sahitya Bhawan Publications, Delhi, 9th December 2020 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	Audit	5	Chalk & Talk
1.2	Auditing Vs Accountancy	5	E-Resources
1.3	Rights and Duties of Company Auditor	5	Discussion
UNIT - II			
2.1	Audit Report and Programme	5	Discussion
2.2	Audit Notes	5	Chalk & Talk
2.3	Audit Files	5	E-Resources
UNIT - III			
3.1	Internal Control and Check	5	E-Resources
3.2	Vouching	5	Chalk & Talk
3.3	Vouching of cash and trade transactions	5	Discussion
UNIT - IV			
4.1	Verification	5	Discussion
4.2	Valuation of Assets and Liabilities	5	E-Resources
4.3	Auditor's Duty	5	Chalk & Talk
UNIT - V			
5.1	Liabilities of Auditor	5	E-Resources
5.2	Liabilities to Third Party	5	Chalk & Talk
5.3	Auditor's duty as to dividend	5	Discussion
Total		75	

Course Designer

Dr. N. Thahira

Head & Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBP61	Field Study Report	Core -XXII	90	4

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

Course Relevance	
Local	
Regional	
National	✓
Global	

Project Titles will be allotted by the Research guides (The Teachers in the department) in Areas Related to the courses taught in the Previous Semesters.

External Evaluation	(Viva -Voce)	100 Marks
Total Marks		100 Marks

Course Designer

Dr. N. Thahira

Head & Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBE61	E-Business	Elective - II	45	3

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Electronic business is any process that a business organization conducts over a computer-mediated network. Business organization includes any for-profit, governmental, or nonprofit entity.

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 of E-Business	K1, K2
CO2	Discuss the factors affecting E-Business	K2
CO3	Applying the concept of copy rights and trade marks	K1, K2
CO4	Build the electronic payment methods	K1,K2,K3
CO5	Estimate the website designing	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

9 Hours

E-Business – internet – World Wide Web – definition – global economy – advantages – disadvantages – E-Business Models.

UNIT II

9 Hours

E-Business Idea – the entrepreneur – process – factor affecting E-Business – E-Business Plan – Operational, functioning, management plans – legal forms – risk management.

UNIT III

9 Hours

Operating E-Business – Copy rights – Trademarks – Front end – Back end – E-Business – Systems – Technology – Outsourcing – E-Business – Marketing plan – Research tools

UNIT IV

9 Hours

Electronic payment methods – types of electronic payment – credit – debit and charge card – payment – security in E-Business – records management – security risk – remedies – network & websites.

UNIT V

9 Hours

Designing Website – Planning – Organization Structure – HTML – Images & Multimedia – Website tools – Testing – Website Bench Marking – Performance Measurement – Accuracy.

Text Books

H. Albert Napier, *Creating a Winning E-Business*, Thomson Course Technology, Boston, 2003 Edition

Reference Books

Colin Combe, *Introduction to E-business Management and Strategy*, Elsevier Publications, Amsterdam, 1st Edition 2006

Gary P. Scheider, *E-business*, Cengage Learning India Pvt Ltd, Noida, 2013 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	E-Business	3	Chalk & Talk
1.2	Internet	3	E-Resources
1.3	E-Business Models	3	Discussion
UNIT - II			
2.1	E-Business Idea	3	Discussion
2.2	Entrepreneur	3	Chalk & Talk
2.3	Risk Management	3	E-Resources
UNIT - III			
3.1	Copy Rights, Trade Marks	3	E-Resources
3.2	Front End and Back End	3	Chalk & Talk
3.3	Outsourcing and Research Tools	3	Discussion
UNIT - IV			
4.1	Electronic Payment Methods	3	Discussion
4.2	Security in E-Business	3	E-Resources
4.3	Network and Websites	3	Chalk & Talk
UNIT - V			
5.1	Designing website	3	E-Resources
5.2	Organization Structure	3	Chalk & Talk
5.3	Images and Multimedia, Accuracy	3	Discussion
Total		45	

Course Designer

Dr. S. Thowfeek Khan

Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBE62	Group Discussion	Elective - II	45	3

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

A discussion group is a group of individuals, typically who share a similar interest, which gather either formally or informally to discuss ideas, solve problems or make comments.

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 of Self-Assessment	K1, K2
CO2	Understand the Concept Group discussion	K2
CO3	Describe the concept of leading the discussion	K1, K2
CO4	Determine the Concept of accepting other views	K1,K2,K3
CO5	Build the knowledge on the post discussion behavior	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

9 Hours

Self-assessment – Preparing Bio-data – Curriculum Vitae, Resumes – Functional, Chronological.

UNIT II

9 Hours

Group Discussion – Meaning – uses – Objectives.

UNIT III

9 Hours

Preparing for discussion – leading the discussion

UNIT IV

9 Hours

Answering the question – accepting other views and summarizing

UNIT V

9 Hours

Post discussion behavior – Evaluation of merits & pitfalls in discussions

Text Books

Anand Ganguly, *Group Discussion*, Pustak Mahal Publisher, New Delhi, 20th May 2002 Edition.

Reference Books

Shrikant Prasoon, *The Complete Guide to Group Discussion*, V& S Publishers, Delhi, 2012 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	Self-assessment	3	Chalk & Talk
1.2	Preparing Bio-data	3	E-Resources
1.3	Functional, Chronological	3	Discussion
UNIT - II			
2.1	Group Discussion, Meaning	3	Discussion
2.2	Uses	3	Chalk & Talk
2.3	Objectives	3	E-Resources
UNIT - III			
3.1	Positive and negative aspects	3	E-Resources
3.2	Debating	3	Chalk & Talk
3.3	Judgement	3	Discussion
UNIT - IV			
4.1	Answering question	3	Discussion
4.2	Accepting other views	3	E-Resources
4.3	Summarizing	3	Chalk & Talk
UNIT - V			
5.1	Evaluation of merits	3	E-Resources
5.2	Pitfalls in discussion	3	Chalk & Talk
5.3	Conclusion given to discussion	3	Discussion
Total		45	

Course Designer

Dr. N. Thahira

Head & Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBE63	Presentation Skills	Elective - II	45	3

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To enable the students, improve their interpersonal skills, in communication through effective presentation.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the fundamental concepts of preparing presentation.	K1, K2
CO2	Discuss the planning a presentation and affecting of presentation skills	K2
CO3	Apply the concept of framework on designing a presentation.	K1, K2
CO4	Explain the learner's effective presentation.	K1,K2,K3
CO5	Discuss the quality concepts and principles of presentation planning.	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	3	2	3	1	3
CO3	3	1	3	2	3
CO4	3	1	3	2	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	1	3
CO2	3	2	3	1	3
CO3	3	1	3	2	3
CO4	3	1	3	2	3
CO5	3	3	3	3	2

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

9 Hours

Presentation – meaning – importance –preparing your presentation.
Guidelines for effective presentation – Steps in making successful presentation.

UNIT II

9 Hours

Presentation skills - introduction – planning a presentation – factors affecting presentation skills – strategies to overcome.

UNIT III

9 Hours

Presentation material – need and importance – advantages and disadvantages of material, articles – precautions in the use of presentation materials.

UNIT IV

9 Hours

Knowing your audience – role of audience in presentation – presentation skills – meaning – presentation skills to meet the need of the audience.

UNIT V

9 Hours

Power point presentation – role and significance – creating a presentation – do and don'ts in your power point presentation.

Text Books

Steve Mandel, *Effective presentation skills*, cica books private ltd, New Delhi.
Jenifer Rotondo, Mike Rotunda *J. R. Skills of managers*, Tata McGraw - Hill

Reference Books

Michel Stevens, *how to be better at giving presentation*, Kogan Page Private
Sandy Mc Milan, *how to be a better communicator*, Kogan Page Private Ltd

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	Presentation Meaning importance preparing your presentation.	3	Chalk & Talk
1.2	Guidelines for effective presentation	3	E-Resources
1.3	Steps in making successful presentation.	3	Discussion
UNIT - II			
2.1	Presentation skills - introduction planning a presentation	3	Discussion
2.2	factors affecting presentation skills	3	Chalk & Talk
2.3	Strategies to overcome	3	E-Resources
UNIT - III			
3.1	Presentation material, need and importance	3	E-Resources
3.2	advantages and disadvantages of material, articles	3	Chalk & Talk
3.3	Precautions in the use of presentation materials.	3	Discussion
UNIT - IV			
4.1	Knowing your audience – role of audience in presentation	3	Discussion
4.2	presentation skills – meaning	3	E-Resources
4.3	Presentation skills to meet the need of the audience.	3	Chalk & Talk
UNIT - V			
5.1	Power point presentation – role and significance	3	E-Resources
5.2	Creating a presentation	3	Chalk & Talk
5.3	Do and don'ts in your power point presentation.	45	Discussion
Total		45	

Course Designer

Dr. N. Thahira

Head & Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Total Hours	Credits
20UCBS61	Entrepreneurial Development	SBS - IV	30	2

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

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Entrepreneurship development is the means of enhancing the knowledge and managerial abilities of entrepreneurs, so that they can run their enterprise efficiently and successfully. Make learners to aware of Government support to entrepreneurs.

Syllabus

- UNIT I** 6 Hours
 Entrepreneurship – Meaning – Importance – Entrepreneur – Types – Qualities of Entrepreneurs – Role of Entrepreneurs in Economic Development
- UNIT II** 6 Hours
 Factors affecting Entrepreneurial Growth – Economic – Social – Cultural – Personality – Psychological and Sociological factors – Theory of Need Achievement
- UNIT III** 6 Hours
 Institutional support to Entrepreneurs – EDIT – NAYE- NISEBUD – NISIET – KVIC – DIC – Industrial Estate – SEZ
- UNIT IV** 6 Hours
 Starting of a new venture – Search for a business idea – Sources of Business Idea – Idea Processing and Selection
- UNIT V** 6 Hours
 Project Report – Meaning – Contents – Preparation of Project Report – Project Feasibility – Economic – Marketing – Technical – Financial – Social – Viability

Text Books

- S. S. Khanka, *Entrepreneurial Development*, S Chand and Company Limited, New Delhi, 2020 Edition.
- S. Anil Kumar, *Entrepreneurial Development*, New Age International Publishers, Chennai, 2008 Edition.

Reference Books

Vasant V. Desai, *Entrepreneurial Development*, Himalaya Publishing House, Bengaluru, 2010 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	Entrepreneurship	2	Chalk & Talk
1.2	Entrepreneur	2	E-Resources
1.3	Types of Entrepreneurs	2	Discussion
UNIT - II			
2.1	Economic	2	Discussion
2.2	Social	2	Chalk & Talk
2.3	Theory of Need Achievement	2	E-Resources
UNIT - III			
3.1	Institutional support to entrepreneurs	2	E-Resources
3.2	EDIT, NAYE, NISEBUD	2	Chalk & Talk
3.3	NISIET and SEZ	2	Discussion
UNIT - IV			
4.1	Starting of a new venture	2	Discussion
4.2	Search for a business idea	2	E-Resources
4.3	Idea processing and selection	2	Chalk & Talk
UNIT - V			
5.1	Preparation of project report	2	E-Resources
5.2	Technical Viability	2	Chalk & Talk
5.3	Financial Viability	2	Discussion
Total		30	

Course Designer

Mrs. H. Anis Fathima

Assistant Professor of Commerce Banking