

Sadakathullah Appa College **(Autonomous)**

(Reaccredited by NAAC at an 'A' Grade. An ISO 9001:2015 Certified Institution)

Rahmath Nagar, Tirunelveli- 11.
Tamil Nadu

DEPARTMENT OF COMMERCE FINANCE



Draft CBCS

Syllabus For

B.COM.FINANCE

(Applicable for students admitted in June 2021 and onwards)

(Submitted before the Commerce UG Board of Studies Meeting to be held on 15-03-2021)

COURSE PATTERN STRUCTURE

CBCS Syllabus – B.Com.Finance

(Applicable for students admitted in June 2021 and onwards)

SEM	P	Title of the paper	Sub Code	H/W	L	T	P	C	Marks		
									I	E	T
I	Part I	Language T - I		6	6			3	25	75	100
		Language A - I									
	Part II	Communicative English I		6	6			3	25	75	100
	Core I	Introduction to Accounting		5	5			4	25	75	100
	Core II	Indian Financial system		5	5			4	25	75	100
	Allied I	Business Economics		6	6			4	25	75	100
AECC		AECC-Value Education-I/II		2				2	25	75	100
		AECC-Value Education-I/II									
II	Part I	Language Tamil – II		6				3	25	75	100
		Language Arabic – II									
	Part II	Communicative English II		6				3	25	75	100
	CoreIII	Financial Accounting		5	5			4	25	75	100
	CoreIV	Financial Markets and services		5	5			4	25	75	100
	AlliedI/2	Indian Economic Development		6	6			4	25	75	100
AECC		AECC-Environmental Science		2	2			2	25	75	100
III	CoreV	Advanced Accounting		5	5			4	25	75	100
	CoreVI	Entrepreneurial Development		4	4			4	25	75	100
	CoreVII	Modern Banking		4	4			4	25	75	100
	CoreVIII	Business Communication		4	4			4	25	75	100
	Allied II/1	Business Mathematics		6	6			4	25	75	100
	SECI	SEC-I(Common) Introduction to Computers		2	2			2	25	75	100
	SECII	SEC-II(MOOC NPTEL Course)		2	2			2	25	75	100
	NME I	Principles of Commerce		2	2			2	25	75	100
	-		Library Reading Hour		1	1			-		

SEM	P	Title of the paper	Sub Code	H/W	L	T	P	C	Marks		
									I	E	T
IV	CoreIX	Financial Management		5	5			4	25	75	100
	CoreX	Working Capital Management		4	4			4	25	75	100
	CoreXI	Islamic Banking and Finance		4	4			4	25	75	100
	CoreXII	Investment Strategies		4	4			4	25	75	100
	Allied – II/2	Business Statistics		6	6			4	25	75	100
	SECIII	SEC-III Soft Skills		2	2			2	25	75	100
	SECIV	International Finance		2	2			2	25	75	100
	NMEII	Basics in Accounting		2	2			2	25	75	100
		ECA						1			
		SOP						1			
		Field work/Internship/ Training						2			
	Library Reading Hour		1				-				
V	CoreXIII	Corporate Accounting		5	5			4	25	75	100
	CoreXIV	Cost Accounting		5	5			4	25	75	100
	CoreXV	Business Law		5	5			4	25	75	100
	CoreXVI	Income Tax Law and Practice		5	5			4	25	75	100
	DSEI	Auditing (or)		4	4			4	25	75	100
		Training and Development									
		Personal Finance and Planning									
	DSEII	Basics Research Methods (or)		4	4			4	25	75	100
Business Ethics											
Retail management											
SECV	Development of Small Business		2	2			2	25	75	100	
VI	CoreXVII	Management Accounting		6	6			4	25	75	100
	CoreXVIII	Indirect Taxes		5	5			4	25	75	100
	CoreXIX	Industrial Law		5	5			4	25	75	100
	DSEIII	Tally ERP (or)		4	4			4	25	75	100
		Indian Stock Exchange									
	Corporate Finance										

SEM	P	Title of the paper	Sub Code	H/W	L	T	P	C	Marks		
									I	E	T
	DSEIV	Project		8	8			6			100
	SECVI	Salesmanship		2	2			2			100
		Total									

Programme Learning Outcomes (PLO)
(Aligned with Graduate Attributes) for
Bachelor of Commerce Finance

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The students graduating with the Degree B.Com.will be able to:

PLO 1: Disciplinary Knowledge

- Obtain in-depth knowledge in the key areas and in the allied areas of study in Commerce and Business.

PLO 2: Communication Skills / Digital Literacy

- Acquire the adequate skills that are needed for employment and to become an expert in business correspondence.
- Obtain and apply ICT skills for trade purposes and effective e-commerce/ e-business operations.

PLO 3: Critical Thinking / Analytical Skills / Problem Solving Skills

- Gain understanding of concepts, principles and procedures in transacting business, running an organisation and to evaluate the pros and cons of embarking on business- and business-related activities based on their in-depth knowledge.
- Apply the skills required for business and finance operations, planning and decision making and to conduct research in business / e-commerce/ e-financing.

PLO 4: Self-Directed Learning / Lifelong Learning

- Gain knowledge in industries and its problems and to offer remedial measures.
- Learn the characteristics of a good businessman for continual and sustained development.

PLO 5: Moral and Ethical Awareness / Environmental Conservation and Sustainability

- Be aware of the legal and ethical issues, fair-trade practices and to realise their personal and social responsibility.
- Realise that environment and humans are dependent on one another and to know about the responsible management of our ecosystem for survival, and for the well-being of the future generation as well.

Programme Specific Outcomes

PSO	Upon completion of B.Com.Finance Degree Programme, the students will be able to:	PLOs Mapped
PSO-1	Acquire essential knowledge in the core areas in finance such as Financial System, Business Finance, Financial Service and Markets	1
PSO-2	Acquire communication skills and ICT skills for financial management and business transactions.	1,2
PSO-3	Develop cost accounting, marketing, managerial, auditing, and entrepreneurial skills.	1,3
PSO-4	Learn lifelong, exploit their expertise and exhibit professionalism in business and finance operations.	1,4
PSO-5	Practice fair trade adhering to legal and ethical guidelines to live as responsible individuals	1,5

EMESTER – I

Course Title	INTRODUCTION TO ACCOUNTING
Total Hrs.	75 HRS
Hrs./Week	5 HRS
Sub. Code	21UCCO11
Course Type	Core
Credits	4
Marks	100

General Objective:

To impart the accounting skills to meet the opportunities in the dynamic business world.

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	Understand basic concepts and principles applicable in accounting process.
CO-2	Develop the acquired knowledge in the preparation of Bank Reconciliation Statement.
CO-3	Prepare Final Accounts of a sole trading concern and to analyse its financial position
CO-4	Assess the dues in business and calculate the due dates.
CO-5	Create trade bills.

UNIT I

Introduction to Accounting - meaning - objectives - limitations - Accounting concepts - Accounting conventions - IAS-IFRS - Meaning - Double entry system - Rules for debit and credit - Journal - Ledger - Balancing of accounts - Trail Balance

UNIT II

Subsidiary books - Cash book - Petty Cash Book - Rectification of errors - Suspense account - Bank Reconciliation Statement - reasons for difference between Cash book and Passbook

UNIT III

Final Accounts - Trading and Profit and Loss Account - Balance Sheet - adjustment entries - provision for bad and doubtful debts - provision for discount on debtors and creditors

UNIT IV

Bills of Exchange - honour and dishonour of a bill - renewal of a bill - retirement of a bill - insolvency of the acceptor - Accommodation bills

UNIT V

Average due date and Account Current - Meaning - Methods - Forward method - Backward Method - Red ink interest

(Theory 40% and problems 60%)

TEXTBOOKS:

1. Gupta, R.L., Radhaswamy M, *Advanced Accountancy* – Sultan and sons
2. Advanced Accountancy – Arulanandam, M.A, Raman, - Himalaya Publishing House

REFERENCE BOOKS:

1. Advanced Accountancy - S.P.Jain and K.L.Narang - Kalyani Publishers
3. Introduction to Accountancy - T.S.Grewal - S.Chand and Company
4. Advanced Accountancy - Dr.S.N.Maheswari- Vikas Publishing House
5. Advanced Accountancy - M.C.Shukla&T.C.Grewal - S.Chand and Company.
6. Dr. S.Thothatri, Dr.S. Nafeesa, McGraw Hill Education (India) Private Ltd., Chennai.

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the basic concepts and rules applied in recording business transactions.	1	Understanding
CO-2	Apply the skills in preparation of final accounts for a sole trading concern and Bank Reconciliation Statement	1,2	Understanding/ Applying
CO-3	Analyse financial position of a sole trading concern.	1,2,4	Analysing
CO-4	Evaluate business transactions and record bills of exchange.	1,2,3	Evaluating
CO-5	Compute interest and average due date	1,2,3,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
I	21UCCO11	Introduction to Accounting	75	4						
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓		✓	✓	✓		✓	✓	
CO-2	✓		✓	✓		✓	✓	✓		
CO-3	✓		✓		✓	✓	✓		✓	✓
CO-4	✓	✓	✓		✓	✓		✓		✓
CO-5	✓		✓	✓		✓	✓		✓	✓
Number of matches (✓) = 34 Relationship = High										

	Prepared by	Checked by
Name :	J. Abdul Khader	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – I

Course Title	INDIAN FINANCIAL SYSTEM
Total Hrs.	75
Hrs./Week	5
Sub. Code	
Course Type	Core
Credits	4
Marks	100

General Objective:

The Course introduces Indian Financial System and the current developments .

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Understand the concept of financial system
CO-2	Apply the concepts for planning investments and operations
CO-3	Analyse the functioning of various financial institutions
CO-4	Explain the origin and development of LIC and GIC.
CO-5	Discuss the recent trends in Indian Financial System.

UNIT I

Indian financial system- Meaning –structure-Functions–Significance and components –Theories explaining the interrelationship of financial system and Economic Development –Regulators of financial system -IRDA-

UNIT II

Development of Financial System in India – Nationalisation – UTI – Agriculture Finance- Institution of Foreign Trade – Housing Finance –Mutual fund- Venture Capital – Credit Rating SHCIL – Legislative support – weaknesses of Indian Financial System

UNIT III

Financial Institutions: Development Banks – features – IDBI – IFCI – SFCs – UTI-SIDC

UNIT IV

LIC -Origin- growth - objectives- functions- benefits- nationalization–GIC-Origin and growth -objectives- functions-Mutual Funds – meaning – Unit Vs Shares – Types – Importance- present trends

UNIT V

Current development in Indian Financial System – Regulation of Cryptocurrencies - Fintech Innovation -Smart contracts – Initial Coin Offers- Robo Advisors -E-Aggregation.

Text Book

- 1.Indian Financial system-Gordon and Natarajan, book Himalaya Publishing House,Mumbai.
- 2.Indian Financial System-P.N.Varshini&K.K.Mital –Sultan Chand & Sons.
- 3.Financial Services-Khan M Y,-Tata McGraw Hill

REFERENCE BOOK:

Financial Markets and institutions-Dr.S.Gurusamy,Vijay Nicole-Chennai

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the structure, functions and theories of Indian Financial System.	1	Understanding
CO-2	Develop the concepts and policies for investments in shares, mutual funds, bonds to avail of financial benefits.	1,2	Applying
CO-3	Appraise the financial support offered by banks.	1,2,3	Analysing
CO-4	Categorise the objectives, functions, growth and benefits of investments in LIC,GIC and mutual funds	1,2,3	Analysing
CO-5	Evaluate the current developments in Indian Financial system	1,3,4,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit				
I		Indian Financial System					75	4				
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)						
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	✓	✓	✓			✓		✓				
CO-2	✓	✓				✓		✓	✓			
CO-3	✓	✓	✓			✓	✓			✓		
CO-4	✓	✓	✓	✓		✓				✓		
CO-5	✓	✓	✓	✓	✓	✓		✓	✓	✓		
Number of matches (✓) =26 Relationship = Medium												

	Prepared by	Checked by
Name :	Dr.K.AhamedAnisFathima	Head of the Department
Signature :		

SEMESTER – II

Course Title	FINANCIAL ACCOUNTING
Total Hrs.	75
Hrs./Week	5
Sub. Code	21UCCO21
Course Type	Core
Credits	4
Marks	100

General Objective:

To infuse knowledge on the preparation of various accounts and to acquaint the students with accounting practices of different traders

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	To acquaint with the preparation of accounts of non-trading concern
CO-2	To Able to prepare joint venture account
CO-3	To prepare single entre accounts
CO-4	To know the Depreciation methods
CO-5	To prepare accounts on insurance claim

UNIT I

Accounts of non-trading concerns - Receipts and Payments account - Income and Expenditure account - differences between the two - preparation of the Balance Sheet - Capital and Revenue receipts- Capital expenditure - Revenue expenditure - Deferred revenue expenditure

UNIT II

Accounting for consignment (Theory only) - Accounting for Joint venture - differences between consignment and joint venture - maintenance of separate books - Recording in Existing Books

UNIT III

Self-balancing system - meaning - journal entries in general-ledger, sales and purchases ledger-transfer from one ledger to another- Accounts from incomplete records - differences between Single entry and Double entry - defects of single entry - Statement of affairs method and conversion method.

UNIT IV

Depreciation – meaning, definition - need - causes - methods of providing depreciation - Straight line method - Diminishing balance method- Sinking Fund method-Annuity method

UNIT V

Insurance Claim - loss of stock -loss of profit or Consequential loss - Claim under Average clause (Simple Problems)
(Theory 40% and problems 60%)

TEXTBOOKS:

1. Advanced Accountancy -R.L.Gupta and M.Radhaswamy-Sulthan and Sons

2. Advanced Accountancy - M.A.Arulanandam and K.S.Raman - Himalaya Publishing House

REFERENCE BOOKS:

1. Advanced Accountancy - S.P.Jain and K.L.Narang- Kalyani Publishers
2. Introduction to Accountancy-T.S.Grewal-S.ChandandCompany
3. Advanced Accountancy - Dr.S.N.MaheswariVikasPublishingHouse
4. Advanced Accountancy - M.C. Shukla & T.C. Grewal - S. Chand and Company

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Know the concepts of Receipts and Payments and Income and Expenditure Accounts for Non-trading concerns.	PSO1	Remembering/ Understanding
CO-2	Learn about Depreciation and its methods of computing.	PSO2	Applying
CO-3	Convert the Single-entry accounts into Double entry system of accounting.	PSO1	Creating
CO-4	Prepare accounts for Joint Venture	PSO2	Creating/ Applying
CO-5	Compute insurance claim	PSO4	Applying/ Evaluating/ Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit			
II	21UCCO21	FINANCIAL ACCOUNTING					75	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)					
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	✓	✓			✓	✓		✓		✓	
CO-2	✓		✓		✓	✓	✓	✓	✓		
CO-3	✓	✓	✓	✓		✓		✓		✓	
CO-4	✓		✓		✓	✓	✓		✓	✓	
CO-5	✓	✓		✓	✓	✓		✓	✓		
Number of matches (✓) = 34 Relationship = High											

	Prepared by	Checked by
Name :	J. Abdul Khader	Dr. A. Hamil
Signature :		Head of the Department

Semester – II

Course Title	FINANCIAL MARKET AND SERVICES
Total Hrs.	75
Hrs./Week	5
Sub. Code	
Course Type	CORE
Credits	4
Marks	100

General Objective:

To learn the important of development in the financial markets

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Understand the nature of financial markets in India
CO-2	Memorize the importance of development in the financial markets
CO-3	To gain an insight on the nature of financial markets and to know the procedure for making transactions in the financial markets
CO-4	Analyse Merchant banking
CO-5	Recommend the financial security of the people

Unit I Introduction of Financial Markets

Introduction-Meaning-Importance-Functions of Financial Markets-classification of financial markets

UnitII:AnIntroductiontoFinancialIntermediaries

Investment Companies – HirePurchaseFinance–VentureCapitalFunds-SmallSavingsandProvidentFunds-UnitTrust ofIndiaandMutualFunds

Unit iii: Money Market And New Issue Market

Money Market-Meaning-Features-Importance-New Issue Market-Functions Of New Issue Market-Methods Of Floating New Issue

UnitIV:Factoringand Forfeiting

Factoring – meaning – terms and conditions – functions – types – benefits-forfaiting-working of forfaiting-benefits of forfaiting.

UnitV:Merchant Banking

MerchantBanking-Definition,OriginofMerchantBanking-MerchantBankinginIndia-MerchantBanksandCommercialBanks-ServicesofMerchantBankers

Text Books:

- 1.Financial markets and Services-E.Gorden and Natarajan
- 2.Financial markets and Institutions-Dr.S.Gurusamy-Thomson Publications.

REFERENCE BOOKS:

- 1.Indian Financial System-P.N.Varshini&K.K.Mital-Sultan

Chand and Sons.

2. Business Environment Text and Cases-Francis Cherunilam-Himalaya Publishing house-New Delhi

3. Investment-Francis and W-Taylor, Schaum's Outlines, Tata McGraw-Hill Edition.

4. Financial Services and Systems-Dr.S.Gurusamy-Thomson Publications

5. Financial Services-Khan M Y, Tata McGraw Hill

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Described the importance of financial markets	1	Remembering
CO-2	Listed the terms and conditions of factoring	1	Analyzing
CO-3	Classified financial intermediaries	1,2	Evaluate
CO-4	Categorized the functions of merchant banks and commercial banks	1,	Understanding
CO-5	Appraised the functions of new issue market	1,2	Analyzing

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit				
I		FINANCIAL MARKET AND SERVICES					75	4				
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)						
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	✓			✓	✓	✓	✓	✓				
CO-2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO-3	✓	✓		✓	✓	✓		✓				
CO-4	✓	✓		✓	✓	✓	✓	✓				
CO-5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of matches (✓) =39 Relationship = Medium												

	Prepared by	Checked by
Name :	J.A.M.OMERAY FAROOK	Dr.K.SheikMydeen
Signature :		Head of the Department

Semester – III

Course Title	ADVANCED ACCOUNTING
Total Hrs.	75
Hrs./Week	5
Sub. Code	21UCCO31
Course Type	CORE
Credits	4
Marks	75

General Objective:

To impart knowledge about accounting procedure and enable the students to prepare different kinds of accounting statements.

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	To understand the accounting procedures of branch and departmental organisation.
CO-2	To familiarize the students with the hire purchase and instalment purchase system
CO-3	To understand the techniques of royalty and its accounting procedures
CO-4	To enable students to gain expert knowledge on admission, retirement and death of a partner.
CO-5	To inculcate knowledge about dissolution of a firm and insolvency of partners.

UNIT I

Branch accounting - Debtor's system - Stock and debtors system - Cost and Invoice price method - Departmental accounts - Allocation of common expenses - Departmental transfer at invoice price

UNIT II

Hire purchase and Installment system - calculation of interest - calculation of cash price - default and repossession - difference between hire purchase and installment

UNIT III

Royalties account - meaning - minimum rent - short working - types of recoupments - strikes - Accounting Entries

UNIT IV

Partnership accounts - Admission of a partner - calculation of new profit-sharing ratio - adjustments and undistributed profits, losses and reserves - Treatment of Goodwill as per AS 10- Revaluation of Assets and Liabilities - Retirement of a Partner

UNIT V

Death of a Partner - Settlement of amount due to the legal representative of deceased partner - Dissolution of a Partnership firm - modes of Dissolution of a firm - Accounting treatments - Realization account.

(Theory 40% and problems 60%)

TEXTBOOKS:

1. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Sulthan and Sons
2. Advanced Accountancy - M.A. Arulanandam and K.S. Raman - Himalaya Publishing House

REFERENCE BOOKS:

1. Accountancy - S.P. Jain and K.L. Narang - Kalyani Publishers
2. Introduction to Accountancy - T.S. Grewal -S. Chand and Company
3. Advanced Accountancy - Dr. S.N. Maheswari- Vikas Publishing House
4. Advanced Accountancy - M.C. Shukla& T.C. Grewal -S. Chand and Company

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Acquire basic knowledge about the branch and departmental accounting.	1	Understand
CO-2	Gain more understanding about Hire purchase and Instalment System.	2	Analyse
CO-3	Familiarize with the Royalty Accounts.	3	Evaluate
CO-4	Get clear idea about Admission & Retirement of a Partner in Partnership Accounts.	3	Apply
CO-5	Understand the accounting procedure of Death of a Partner and Dissolution of a Firm and able to prepare realisation account.	5	Apply

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
III	21UCCO31	ADVANCED ACCOUNTING					75	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓		✓		✓			✓	✓
CO-2	✓	✓	✓		✓	✓	✓		✓	
CO-3	✓		✓	✓		✓		✓		✓
CO-4	✓		✓	✓	✓	✓	✓	✓		✓
CO-5	✓	✓			✓	✓	✓	✓		✓
Number of matches (✓) = 34 Relationship = High										

	Prepared by	Checked by
Name :	Dr. A. Benazir	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – III

Course Title	ENTREPRENEURIAL DEVELOPMENT
Total Hrs.	60
Hrs./Week	4
Sub. Code	21UCCO32
Course Type	CORE
Credits	4
Marks	100

General Objective:

To Recognize the role of an Entrepreneur and an Intrapreneur and to Know the Agencies which assist and guide the Entrepreneurs.

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	To enable the students to understand concept of Entrepreneurship and to learn the professional behavior about Entrepreneurship
CO-2	To provide conceptual exposure on converting ideas to an entrepreneurial firm
CO-3	To Master the knowledge necessary to plan entrepreneurial activities
CO-4	Educate the students to prepare the project report and to generate finance
CO-5	To acquire necessary knowledge for Development of Rural Entrepreneurship

UNIT I: Concept of Entrepreneurship

Entrepreneurship – Meaning – Definition- Characteristics – Need – Functions of Entrepreneur – Types of Entrepreneurs – Factors affecting Entrepreneurship Growth–Challenges to Entrepreneurship – Ethics and Entrepreneurship-motivational factors.

UNIT II: Innovation, Creativity and social Entrepreneurship

Centre for Innovation – Types and Sources of Innovation -creativity and innovation in startups - Role of stimulating creativity-Incubation and Entrepreneurship. Social responsibility in Entrepreneurship- Entrepreneurial Development Program.

UNIT III: Business plan

Business Plan -Process of Preparing A Business Plan - Project Report-Essential of A Project Report -Format Of A Project Report (Sample Project Report)

UNIT IV Financing the Entrepreneurial Business

Start up and Entrepreneurial council in India-Appraisal of loan -Role of commercial banks in financing business-Government policy in small scale business-taxation benefits to small scale industries.

UNIT V: Women Entrepreneurship

Concept of women entrepreneurship -Functions and problems of women Entrepreneurs – Rural entrepreneurship – Need – Problems – Development of Rural Entrepreneurship

TEXTBOOK:

1. Entrepreneurship, Excel books, 2nd Edition, 2009-Madhurimalall and shikhasahai.
2. Entrepreneurial Development – S.S. Khanka – S. Chand & Co

REFERENCE BOOKS:

1. Entrepreneurship Development – P. Saravanavel – Himalaya Publishing House.
2. Entrepreneurship – Donald. F. Kuratko- Thomas Learning- Sixth Edition.
3. Small Scale Industries and Entrepreneurship – Vansanth Desai – Himalaya Publishing House.
4. Entrepreneurship Development – N.P. Srinivasan – Sultan Chand & Sons.
5. Entrepreneurship – Robert DE Hisrich – Tata McGraw Hill Companies.

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the concepts of entrepreneurship	1,3	Remembering
CO-2	Originate creativity and innovation	5	Creating
CO-3	Execute the process of preparing a business plan and project report	2	Applying
CO-4	Appraise the role of commercial banks in financing business	4	Evaluate
CO-5	Locate the development of rural Entrepreneurship, problems faced by women Entrepreneur.	1,3	Understanding

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
III	21UCCO32	ENTREPRENEURIAL DEVELOPMENT					60	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓		✓	✓	✓	✓		✓	
CO-2	✓	✓	✓			✓	✓	✓	✓	✓
CO-3	✓		✓	✓		✓	✓			
CO-4	✓	✓	✓	✓		✓		✓	✓	
CO-5	✓	✓			✓	✓		✓		
Number of matches (✓) = 27 Relationship = Medium										

	Prepared by	Checked by
Name :	Dr. K. AhamedAnisFathima	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – III

Course Title	MODERN BANKING
Total Hrs.	60
Hrs./Week	4
Sub. Code	21UCCO33
Course Type	Core
Credits	4
Marks	100

General Objective:

The course aims at knowledge about the basic principles of banking.

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Understand the nature of present-day banking in India
CO-2	Explain the function of Banking along with legal framework
CO-3	Assess the operations of banking and its services
CO-4	Evaluate the lending operation of banks and identify causes of NPA in banks
CO-5	Understand the Islamic Banking concept

UNIT I

Banking – meaning and definition - Banking Regulation Act,1949- Banking RegulationAmendmentAct2017- Types of Banks- ReserveBankofIndia-Functions-VariousDepartments of RBI - Methods of credit Control - FRDI, Standing DepositPolicy.

UNIT II

OpeningandOperationofBankaccount-saving-current-recurring deposit - fixed deposit - procedure for opening of account –special type of customer-minor-partnershipfirm-jointstockcompanies- clubsandassociation-Cheques-features-Types-Crossing - types - Material alteration - marking of a cheque –IFSC -meaning-importance- endorsement – types.

UNIT III

Paying banker - duties and liabilities - legal protection – Collecting banker - duties - core banking - ATM - Debit Card - Credit Card – TeleBanking-Internet banking-E-Cash-mobile banking- electronic transfer- SWIFT, NEFT, IMPS and RTGS.

UNIT IV

Types of Loan – Cash credit – Bank overdraft – Mortgage - Hypothecation – Pledge – Non-Performing Assets - Causes - Remedial Measures - Management of NPA –

UNIT V

Islamicbanking-Meaning-originofIslamicbanking-definition- objectives - features - principles - Islamic Banking Vs conventionalbanking- operatingstructureof Islamicbanks-modelsofIslamicbanking;sources andapplication of funds.

TEXTBOOKS:

1. Banking Theory Law and Practice-E. Gorden and Dr.K.Natarajan
2. An Introduction to Islamic banking and finance – AbdulFathahM.Farah

REFERENCEBOOKS:

1. Theory and Practice of Banking – Reddy and Appanaiah - M/S.HimalayaPublishingHouse, Mumbai
2. TheoryandPracticeofBanking –RadhaswamyandVasudevan.
3. BankingLawandPractice-S.N.LAL
4. BankingLawandPractice-SundaramandVarshney
5. BankingTheoryLawandPractice-Dr.S.Gurusamy,ThomsonLearning

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers.	PSO - 1	Analysing
CO-2	Demonstrate an awareness of law and practice in a banking context.	PSO – 1	Analysing
CO-3	Engage in critical analysis of the practice of banking law from a range of perspectives.	PSO – 3	Understanding
CO-4	Organize information as it relates to the regulation of banking products and services.	PSO - 5	Remembering
CO-5	Understand the Islamic Banking concept.	PSO - 1	Understanding

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
III	21UCCO33	MODERN BANKING	60	4						
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓		✓		✓	✓	✓
CO-2	✓	✓	✓	✓		✓		✓	✓	✓
CO-3	✓	✓	✓	✓		✓		✓	✓	✓
CO-4	✓	✓	✓	✓		✓		✓	✓	✓
CO-5	✓	✓	✓	✓		✓		✓	✓	✓
Number of matches (✓) = 40 Relationship = High										
Prepared by					Checked by					
Name :					Name :					
K. Sheik Mydeen					Dr. A. Hamil					
Signature :					Head of the Department					

SEMESTER – III

Course Title	BUSINESS COMMUNICATION
Total Hrs.	60
Hrs./Week	4
Sub. Code	21UCCO34
Course Type	Core
Credits	4
Marks	100

General Objective:

The general objective be given in a sentence, or two.

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	To give the importance of communication
CO-2	To give the essential and the character of writing the business correspondence
CO-3	To offer the value of business offer and acceptance of the business communication
CO-4	The students learned about writing to complaint, collection, preparation of resume writing and also gained knowledge on report writing.
CO-5	The students will acquire skills to write letter for banking, insurance and compose mail correspondence

UNIT I

Introduction - Importance - Definition - Process of communication - Media for communication - Types of communication - Barriers to communication

UNIT II

Business Letter - Need - Characteristics of a good letter - Functions - Kinds -Essentials of a good business letter – Layout.

UNIT III

Letters of Offer and Quotation - Enquiry and Reply - Orders and their Execution - Credit and Status Enquiry

UNIT IV

Complaints and adjustments - Collection letters - Circular letters - Sales letters - Application for situation - Resume Writing - Report writing

UNIT V

Banking correspondence - Insurance correspondence - Agency correspondence - Communication Network - E-mail correspondence

TEXTBOOK:

Essentials of Business Communication - Rajendra Pal &S.Korlahalli - Sultan Chand & Sons - New Delhi.

REFERENCE BOOKS:

1. Effective Business Communication - AshaKaul - Prentice Hall
2. Business Communication - AshaKaul - Prentice Hall
3. Business Communication-RSN Pillai and Bagavathi

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the concepts of business communication	1,3	Remembering
CO-2	Originate creativity and innovation	5	Creating
CO-3	Execute the process of preparing a business letter and report	2	Applying
CO-4	Appraise the role of communication with sales letter. Insurance letter Enquiry and trade letters in business	4	Evaluate
CO-5	Locate the various forms of modern communication	1,3	Understanding

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
III	21UCCO34	BUSINESS COMMUNICATION					60	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓		✓		✓	✓		✓	
CO-2	✓		✓	✓		✓	✓		✓	
CO-3	✓		✓		✓	✓		✓		✓
CO-4	✓	✓		✓		✓	✓	✓		✓
CO-5	✓		✓		✓	✓	✓			✓
Number of matches (✓) = 31 Relationship = Medium										

	Prepared by	Checked by
Name :	Dr. A. Jesuraj	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – III

Course Title	PRINCIPLES OF COMMERCE
Total Hrs.	30
Hrs./Week	2
Sub. Code	21UNCO41
Course Type	NME
Credits	2
Marks	100

General Objective:

To impart the knowledge of Trade and Commerce and to familiarize the students with active that assisting the trade and to understand the major subjects, involve in commerce.

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	To acquaint with the knowledge of Trade and Commerce
CO-2	To know about the Forms of Organisation
CO-3	To know about the different types of Modes of Transportation
CO-4	To learn the banking and insurance details
CO-5	Able to learn the marketing and advertising media

UNIT I: INTRODUCTION TO COMMERCE

Economic activities – Concept of Business – Characteristics and objectives of business – classification of business activities: Industry and Commerce – Industry – Types – Primary and secondary – Commerce: Trade and Aids to trade – Types.

UNIT II: FORMS OF ORGANISATION

Forms of Organisation – Sole Proprietorship – Partnership firm – Limited Liability Partnership – Joint stock company – One Person Company - Features, merits and demerits.

UNIT III: TRANSPORTATION AND WAREHOUSES

Transport – Functions – Modes of Transport: Road, Railway, Water and Airway – Advantages and Disadvantages of Transportation – Warehouse – Types and functions.

UNIT IV: BANKING AND INSURANCE

Banking – Functions of Banks – Types of Bank Accounts – Insurance – Principles of Insurance – Types of Insurance.

UNIT V: MARKETING AND ADVERTISING

Marketing – Definition – Functions – Marketing mix – Market segmentation – Advertising – Types – Advertising media – Kinds of media – Advantages and Disadvantages.

TEXTBOOKS:

1. Fundamentals of Business Organisation – Y.K. Bhushan, Sultan Chand
2. Modern Marketing Principles and Practices – R.S.N. Pillai and Bhagavathi, Sultan Chand.

REFERENCE BOOKS:

1. Principles of Business organization and management - P.N. Reddy and S.S. Gulshan

2. Organization and Management - Dr. S.C. Saxena
 3. Business organization and management - M. C. Sukla

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Sustain with the basic concept of trade and the commerce	1	Understanding
CO-2	Categorize the business organisation and its nature	1,2	Understanding
CO-3	Understand the kinds of transportation and its role in economic development	1,3	Remembering
CO-4	Visualize the role of banking and insurance towards assisting the trade	3,5	Analysing
CO-5	Familiarize with marketing concept and its significance in promoting business	1,2,5	Applying/ Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
IV	21UNCO41	PRINCIPLES OF COMMERCE					30	2		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓	✓	✓	✓		✓		✓
CO-2	✓		✓			✓	✓		✓	✓
CO-3	✓	✓	✓	✓	✓	✓		✓	✓	
CO-4	✓		✓		✓	✓		✓	✓	✓
CO-5	✓	✓		✓		✓	✓	✓		✓
Number of matches (✓) = 35 Relationship = High										

	Prepared by	Checked by
Name :	K. Chitra	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – IV Financial management

Course Title	FINANCIAL MANAGEMENT
Total Hrs.	75
Hrs./Week	5
Sub. Code	
Course Type	CORE
Credits	4
Marks	100

General Objective:

To acquaint the students with the tools, techniques and process of financial management in the realm of financial decision making.

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Acquaint themselves with the functions and role of financial managers
CO-2	Demonstrate the optimum capital structure and approaches
CO-3	Appraise the overall cost of capital
CO-4	Formulate the various leverages
CO-5	Adapt various models of dividend

UNIT I

Nature of financial management – functions- traditional and modern role of finance managers- goals – relationship of financial management with other areas of management

UNIT II

Capital structure – importance – features – factors determining the capital structure – capital gearing – trading on equity – NI approach – NOI approach – traditional approach MM approach. (Simple problems only)

UNIT III

Leverages – meaning – definition – types – significance – limitation - (Simple problems only)

UNIT IV

Cost of capital – meaning – concepts – significance – different types – cost of debt – cost of preference share – cost of equity share – overall cost of capital.(Simple Problems))

UNIT V

Dividend- meaning – factors determining dividend-types – types of dividend policy- various models of dividend Viz. MM model, Walter’s model, Gordon’s model
(40% theory & 60% Problem)

TEXTBOOKS:

1. Financial management – M.Y.Khan and jain, tata- Mcgrawhill publishing company limited, new Delhi
2. Chandra Prasanna: Financial Management - Theory and Practice, New Delhi, Tata McGraw Hill Publishing Co., 4th ed., 1997

REFERENCE BOOKS:

1. Financial management – Reddy and Appanaiah. Himalaya Publishing House
2. R.M. Srivastava, Fundamentals of corporation finance (Sterling Publishers)

3. Financial management – Dr.Peer Mohamed, Pass publications , Madurai.
Financial management – O.P.Agarwal, Himayaya Publishing House, Chennai

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Summarized the role of managers and other related areas of financial management .	1,5	Understanding, Remembering
CO-2	Implemented various approaches	1,2,3	Applying
CO-3	Structured the cost of capital	1,2,3,5	Analysis
CO-4	Critiqued the leverages	1,2,3	Evaluating
CO-5	Design the dividend to be paid	1,2,3,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit				
I		Financial management					75	4				
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)						
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	✓	✓	✓	✓	✓	✓	✓	✓		✓		
CO-2	✓	✓	✓	✓		✓	✓	✓		✓		
CO-3	✓	✓	✓	✓		✓	✓	✓	✓	✓		
CO-4	✓	✓	✓	✓	✓	✓	✓	✓		✓		
CO-5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of matches (✓) =45 Relationship = High												

SEMESTER – IV

Course Title	WORKING CAPITAL MANAGEMENT
Total Hrs.	60
Hrs./Week	4
Sub. Code	
Course Type	CORE
Credits	4
Marks	100

General Objective:

To determination of working capital and cash management of the firm

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Make clear the requisite of working capital
CO-2	Summarize working capital Management
CO-3	Demonstrate the working capital requirements
CO-4	Illustrate the techniques of cash management
CO-5	Prioritize the accounts receivable

UNIT I

Working Capital – Definition- meaning – need – importance –Classification of working capital-current assets and current liabilities – circular flow of cash - types – factors determining Working Capital

UNIT II

Working Capital management-Importance-Bridging working capital gap - Dangers of Excessive Working Capital -Operating cycle-methods-Estimation of components of Working capital method (simple problems)

UNIT III

Sources of Working Capital – Findings of sources of working capital-Analysis of working capital- Calculation of Working Capital requirements (Simple Problems only)

UNIT IV

Cash Management – meaning – motives of holding cash – Factors determining the need for Cash and Techniques of Cash Management – Cash Management Models - Cash Budget. (Simple Problems only)

UNIT V

Receivable Management – purpose – Cost of receivables – Factors which influence the size of receivables – Calculations of Accounts Receivables. (Simple Problems only)

(40%Theory&60%Problem)

TEXTBOOKS:

1. Financial management – Dr.Peer Mohamed, Pass publications, Madurai
Financial management, M.Y.KhanAnd Jain, Tata Mcgraw hill Private limited, New Delhi

Reference books:

B.Com.Finance Syllabus 2021-2024

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1. Bhalla, V.K: Working Capital Management: Text and Cases, New Delhi, Anmol Pub (P) Ltd., 4th ed., 2001.
2. Rao P.M. Pramanik A.K.: Working Capital Management; New Delhi, Deep & Deep Publication, 2004

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recognized the important techniques of financing working capital needs and managing the components of working capital.	1,2,3	Understanding Remembering
CO-2	Described the components of working capital methods	1,5	Remembering Understanding
CO-3	Sketched the sources of working capital	1,2,3,5	Applying
CO-4	Structured the working capital requirements and Cash Management.	1,2,3,5	Analysis
CO-5	Assessed skill on material management and receivable management	1,3,5	Evaluate

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit				
I		Working Capital Management					60	4				
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)						
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	✓	✓		✓		✓	✓	✓		✓		
CO-2	✓	✓		✓	✓	✓	✓			✓		
CO-3	✓	✓	✓	✓	✓	✓	✓	✓		✓		
CO-4	✓	✓	✓	✓	✓	✓	✓	✓		✓		
CO-5	✓	✓	✓	✓	✓	✓	✓	✓		✓		
Number of matches (✓) =46 Relationship = High												

	Prepared by	Checked by
Name :	Dr.K.AhamedAnisFathima	Head of the Department
Signature :		

SEMESTER – IV

Course Title	ISLAMIC BANKING AND FINANCE
Total Hrs.	60
Hrs./Week	4
Sub. Code	
Course Type	CORE
Credits	4
Marks	100

General Objective:

To provide an introduction to the concepts of Islamic banking and divine guild lines in Islam for the development of interest free economy

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Understand the concept of Islamic banking
CO-2	Discuss Islamic Finance market
CO-3	Aware the components of Islamic Finance
CO-4	Demonstrate Islamic banking Operation
CO-5	Get idea about the corporate governance

UNIT I

Islamic Banking – Meaning – Definition – Origin of Islamic Banking – Objectives – Features – Principles.

UNIT II

Islamic Finance Markets – Principles behinds Islamic Finance – Difference between Islamic and Conventional Modes of Finance.

UNIT III

Islamic Finance – Major contracts/products used in Islamic Banking – Mudarabah – Murabahah – Musawamah – Sukuk – Sharia Board.

UNIT IV

Islamic Banking Operation – Outline the Conventional Banking System – Deposit and Resource mobilization by Islamic Banks (Liability side) – Financing by Islamic Banks (Assets side) – Islamic Banking Services and Fee based operation – Co-operation between Conventional and Islamic Banks.

UNIT V

Corporate Governance, Regulations and Supervision – Shariah Compliance, Supervision and related issues – Practical steps to establish an Islamic Bank.

TEXT BOOKS:

1. Islamic Micro Finance Theory, Policy & Practice - Ajaz Ahmad Khan
2. An introduction to Islamic banking & finance- Abdel Fattah M. Farah

REFERENCES:

1. An introduction to Islamic finance - Mohamed taqiusmani
2. Islamic banking theory & practice "A survey & bibliography of the (1995- 2005) literature" - Sayyid Tahir
3. An introduction to Islamic banking & finance- IIBF, Hyderabad
4. Report of the writing group to examine financial instruments used in Islamic Banking - Reserve Bank of India July 2006.

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Described the origin of Islamic banking	1	Understanding
CO-2	Memorised Islamic finance Market	1,2	Understanding
CO-3	Summarized Islamic Finance Contract and sharia board	1,2	Analysing
CO-4	Understand the Islamic Banking services and Interest free operations	1,2	Analysing
CO-5	To provide corporate governance and give guidance to establish an Islamic bank	1,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
IV		Islamic banking Finance	60	4						
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓			✓	✓	✓		
CO-2	✓	✓	✓			✓	✓	✓		
CO-3	✓	✓	✓			✓	✓	✓		
CO-4	✓	✓	✓			✓	✓	✓		
CO-5	✓	✓	✓			✓	✓	✓		
Number of matches (✓) = 30 Relationship = Medium										

	Prepared by	Checked by
Name :	Mr.J.A.M OMERAY FAROOK	Head of the Department
Signature :		

SEMESTER – IV

Course Title	INVESTMENT STRATEGIES
Total Hrs.	60
Hrs./Week	4
Sub. Code	
Course Type	CORE
Credits	4
Marks	100

General Objective:

Gain knowledge regarding the nature and scope of the investment strategies

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Memorize the principles of investment and its types
CO-2	Describe the features of bonds
CO-3	Analysis the approaches of equity
CO-4	Assess the Financial Derivatives Markets in India
CO-5	Generate the investors protection

UNIT I

Investment– Meaning - scope - definition - characteristics of investment – principles of investment - types of investors - kinds of investment –factors- Investment Vs speculation–Investment Vs Gambling

UNIT II: Fixed Income Securities

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

UNIT III: Approaches to Equity Analysis

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models and price-earnings multiple approach to equity valuation.

UNIT IV: Portfolio Analysis and Financial Derivatives

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

UNIT V: Investor Protection

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors’ awareness and activism Suggested Readings

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Summarized the concept of Investment	1,2	Understanding
CO-2	Interpret the types of bonds	1,2,3	Understanding
CO-3	Outlined the dividend capitalisation models	1,2,3,5	Analysis
CO-4	Graded the financial derivative market in India.	1,2,3,5	Evaluating
CO-5	Developed awareness in investment	1,2,3,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit			
I		INVESTMENT STRATEGIES					60	4			
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)					
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	✓	✓	✓	✓		✓				✓	
CO-2	✓	✓	✓	✓		✓				✓	
CO-3	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO-4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO-5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of matches (✓) =42 Relationship = High											

	Prepared by	Checked by
Name :	Dr.K.AhamedAnisFathima	Head of the Department
Signature :		

SEMESTER – IV

Course Title	BASICS IN ACCOUNTING
Total Hrs.	30
Hrs./Week	2
Sub. Code	21UNCO31
Course Type	NME
Credits	2
Marks	100

General Objective:

To make the students to understand fundamentals of accounting and to impart basic accounting skill to other major Students

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	To acquaint with Single entry system and Double entry system
CO-2	To prepare Journal accounts and Ledger accounts
CO-3	Able to prepare subsidiary books
CO-4	To know Trial balance and prepare account
CO-5	To prepare Final accounts with simple adjustments

UNIT I

Definition of Bookkeeping - Accounting - Meaning and Objectives -- Double Entry system - single entry system - Advantages and Disadvantages - Rules for Debit and Credit.

UNIT II

Journal -Ledger - Account - posting of Journal to Ledger - Balancing of Ledger Accounts

UNIT III

Subsidiary Books - Purchase Book - Purchase Returns Book - Sales Book and Sales Returns Book - Cash Book (Cash and Bank Column) - Petty cash

UNIT IV

Trial Balance - Meaning - Objects and its Preparation,

UNIT V

Final Accounts of Sole Trader with simple Adjustments - Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation and Bad debts.

(Theory 40 % and Problems 60 %)

TEXTBOOK:

1. Advanced Accountancy - M.A.Arulanandam and K.S. Raman - Himalayas Publishing House.

REFERENCE BOOKS:

1. Advanced Accountancy - S.P Jain and K.L Narang - Kalyani Publishers
2. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Suthan and sons
3. Advanced Accountancy - I. Peer Mohamed, Dr. Shazuli Ibrahim Pass Publications

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the fundamentals of accounting principles and process.	1	Understanding/ Remembering
CO-2	Record the business transactions in accounting notebook.	2,4	Applying/ Creating
CO-3	Maintain the subsidiary books of a business concern	2,4	Applying/ Creating
CO-4	Prepare Trial balance and Final accounts of a sole trading concern	2,4	Analysing/ Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
III	21UNCO31	BASICS IN ACCOUNTING	30	2						
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓		✓	✓	✓				✓
CO-2	✓		✓	✓		✓	✓	✓	✓	
CO-3	✓		✓		✓	✓	✓	✓	✓	✓
CO-4	✓		✓	✓		✓	✓		✓	✓
CO-5	✓	✓	✓		✓	✓		✓		✓
Number of matches (✓) = 35 Relationship = High										

	Prepared by	Checked by
Name :	Mr. P. Mohammed BuhariSaleem	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – IV

Course Title	INTERNATIONAL FINANCE
Total Hrs.	30
Hrs./Week	2
Sub. Code	
Course Type	SEC
Credits	2
Marks	100

General objectives:

To learn meaning and concept of international financial management

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Attain understanding of international finance
CO-2	Know the concept of foreign exchange market
CO-3	Learn about euro currency market
CO-4	Understand international trade organization
CO-5	Learn about globalization

UNIT I

International Finance -meaning –ConceptsofInternationalFinancial Management - Scope - significance of International Finance –Responsibilities of Finance Managers.

UNIT II

Foreign Exchange Market - functions - problems - types of dealingsFactors contributing to the growth of Indian Forex Market –ForeignExchange Rate - Determination of BOP.

UNIT III

Euro Currency Markets - meaning - origin - growth - features- role-Euro issues - Types of International Issues.

UNIT IV

International Trade Organisation – GATT – UNCTAD – WTO – origin-functions – Uruguay Round – TRIPS – TRIMS – Settlement body – RecentWTO Operations.

UNIT V

Globalization – Definition – Hurdles – need and importance –Globalisation Management – MNCs – features – role of MNC – Case for andAgainst MNC.

TEXTBOOKS:

International finance- V.A. Avadhani – Himalaya Publishing house, Bangalore

REFERENCE BOOKS:

1. International finance-ImadMoosa,TataMcGrawHill, NewDelhi - 110 008
2. International finance-G. Shailaja, Universities Press (India)PrivateLimited,Hyderabad - 200 013.
3. International finance -ABusiness Perspective, Prakash G Apte, Tata McGrawHill, New Delhi – 110 008

Course outcomes

CO No.	Upon completion of this course students will be able to	PSO addressed	Cognitive level
CO1	Understand the international financial management.	1,5	Understanding
CO2	Compute Foreign Exchange Market	1,5	Applying
CO3	Analysis and Interpret Foreign Exchange Market.	1,5	Analysing
CO4	Justify Knowledge about International Trade organization	1	Evaluating
CO5	Develop the concept of Globalization	1,	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit				
IV		International Finance					30	2				
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)						
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	✓	✓	✓			✓	✓		✓	✓		
CO-2	✓	✓	✓			✓	✓		✓	✓		
CO-3	✓	✓	✓			✓	✓		✓	✓		
CO-4	✓	✓	✓			✓	✓		✓	✓		
CO-5	✓	✓	✓			✓	✓		✓	✓		
Number of matches (✓) =35 Relationship = High												

	Prepared by	Checked by
Name :	Dr.K.SheikMydeen	Head of the Department
Signature :		

SEMESTER - V

Course Title	CORPORATE ACCOUNTING
Total Hrs	75
Hrs/Week	5
Sub. Code	21UCCO51
Course Type	Core
Credits	4
Marks	100

General Objectives

Able to practice on the Accounts of Corporate Companies

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	gain knowledge on issue of shares
CO-2	Make the students to understand the procedures of Debentures
CO-3	develop skills in the preparation of accounting statements and their analysis.
CO-4	acquire basic knowledge of amalgamation and internal reconstruction
CO-5	develop skills in the preparation of Liquidator statements

UNIT I

Issue of Shares - Issue at par, premium and discount - Calls in arrears - Calls in advance - Forfeiture and reissue of shares - Pro rata allotment - Redemption of Preference Shares - issue of Bonus Shares.

UNIT II

Issue of Debentures - Redemption of Debentures - Sinking fund - Own debentures - Ex-interest and cum-interest - Underwriting of Shares and Debentures.

UNIT III

Profit prior to incorporation - Final accounts - simple problems (except calculation to Managerial Remuneration) - Valuation of Shares - Valuation of Goodwill. As per schedule III of Companies Act 2013.

UNIT IV

Meaning of Merger - Types - Merger and Purchase, Calculation of Purchase Consideration, - accounting treatment in the books of both the parties.

UNIT V

Alteration of Share capital and Internal Reconstruction - accounting entries - Liquidation - meanings - Types - Liquidator's final statement of accounts.

(Theory 40 % and Problems 60 %)

TEXTBOOKS:

1. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Sulthan and Sons.
2. Corporate Accounting - M. A. Arulanandam and K.S. Raman - Himalaya Publishing House.

REFERENCE BOOKS

1. Advanced Accountancy - S.P. Jain and K.L. Narang - Kalyani Publishers.

2. Introduction to Accountancy - T.S .Grewal - S. Chand and company.
3. Advanced Accountancy - Dr. S.N. Maheswari - Vikas Publishing House
4. Advanced Accountancy - M.C. Shukla & T.C. Grewal - S. Chand and company

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Gain insight into share capital and its calculation, Devise a plan for Redemption of Preference shares	1, 2	Understanding
CO-2	To understand the preparation of final account under Company Act 2013	1, 2, 3	Applying
CO-3	Reconstruct the Balance sheet after Amalgamation.	1, 2, 3	Applying
CO-4	To understand the preparation of internal reconstruction	1, 2	Applying
CO-5	To analyse the liquidation of Companies and its procedures	1, 2, 3	Analyse, Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
V	21UCC051	CORPORTATE ACCOUNTING					75	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓	✓	✓	✓	✓		✓	
CO-2	✓		✓	✓	✓	✓	✓	✓		✓
CO-3	✓	✓	✓	✓		✓	✓	✓		
CO-4	✓		✓	✓	✓	✓	✓		✓	✓
CO-5	✓	✓	✓			✓	✓	✓		✓
Number of matches (✓) = 37 Relationship = High										

	Prepared by	Checked by
Name :	Dr. M. Abdul Rahuman	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – V

Course Title	COST ACCOUNTING
Total Hrs.	75
Hrs./Week	5
Sub. Code	21UCCO52
Course Type	CORE
Credits	4
Marks	100

General Objective:

To ensure the students to understand the basic principles of cost accounting and to help the students to know cost accounting methods

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	To know about the importance, functions, classification of costing and also acquired knowledge to prepare cost sheet.
CO-2	To know about the significance of material, its various level and methods of pricing issues.
CO-3	The students impart knowledge in computation of labour cost and causes for labour turnover
CO-4	The students learned about the knowledge in classification, allocation and apportionment of the overheads.
CO-5	The students will gain knowledge on various costing techniques and its preparation.

UNIT I -Concepts

Costing –Meaning - Importance - Advantages - Limitations - Installation - scope - functions - Financial Accounting Vs Cost Accounting - Concepts - Classification - Cost Sheet preparation

UNIT II -Material

Meaning - need for material control - importance - purchase procedure - store keeper - various stock levels - EOQ - bin card - stores ledger - Issue procedure - methods of pricing issues, FIFO, LIFO, Simple Average Price, Weighted Average Price. (Simple problems only)

UNIT III -Labour

Meaning - importance of labour cost - Net Wages calculation - Methods Of Wage Payment - Time Rate System - Piece Rate System - Taylor's differential piece rate system -Merricks' system - Halsey - Halsey weir - Rowan - Computation of labour cost - Labour turn over - causes - calculation of LTO

UNIT IV -Overheads

Meaning of overheads - Collection-Classification - Allocation - Apportionment - Reapportionment- Over and under absorption.

UNIT V -Methods of Costing

Process costing - features - process loss - normal loss - Abnormal loss - abnormal gain - Preparation of process cost account– Contract costing (simple problems only)

(Theory 40% and problems 60%)

TEXTBOOK:

REFERENCE BOOKS

1. Cost Accounting - R.S.N. Pillai M/s Sultan Chand & Sons; New Delhi
2. Cost Accounting - M.L. Agarwal, SahityaBhavan publications
3. Cost accounting - an introduction -B.M.Lal Nigam, I.C. Jain - Prentice Hall
4. Cost accounting –JawaharLal, Tata McGraw - Hill Edition
5. Cost Accounting - S.P. Iyengar; M/s Sultan Chand & Sons, New Delhi
6. Cost Accounting - M. Wilson Himalaya Publishing House, Mumbai

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	To gain the knowledge about the concepts, importance, and functions of costing	1	Remembering
CO-2	Understanding the importance and types of material and their issues.	2,4	Understanding, Apply
CO-3	Depth knowledge about the labour and their wages plans	2,4	Understanding, evaluating
CO-4	Acquire the skill to ascertain the overheads	2,4	Analyse
CO-5	Apply the skills to solve the various methods of costing	2,4	Apply

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
V	21UCC052	COST ACCOUNTING					75	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓		✓	✓	✓	✓	✓		✓	
CO-2	✓	✓	✓	✓		✓	✓		✓	
CO-3	✓		✓	✓		✓		✓		✓
CO-4	✓		✓	✓	✓	✓		✓	✓	✓
CO-5	✓	✓	✓	✓	✓	✓		✓		✓
Number of matches (✓) =36 Relationship = High										

	Prepared by	Checked by
Name :	A.I. Shakul Hameed	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – V

Course Title	BUSINESS LAW
Total Hrs.	75
Hrs./Week	5
Sub. Code	21UCC053
Course Type	Core
Credits	4
Marks	100

General Objective:

To enable the students to learn the fundamentals of Contract Act and to impart the fundamental knowledge on Sale of Goods Act and Indian Partnership Act.

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Understand the provisions of Indian Contract Act
CO-2	Know the execution of a contract
CO-3	Acquaint with various types of contracts
CO-4	Understand the provisions of Sale of Goods Act
CO-5	Acquaint with the concepts of Indian Partnership Act

UNIT I: The Indian contract Act 1872:

Essential elements of a valid contract - Classification of contracts - Legal rules as to offer, acceptance, Revocation - Communication of offer and acceptance - Legal rules as to consideration - without consideration is void - exception.

Legality of Contract - Capacity to contract with reference to minor, unsound mind, legally disqualified person - free consent - coercion, undue influence, mistake of law and fact, misrepresentation, fraud - Legality of object - unlawful, illegal agreement, agreement opposed to public policy - void agreement, contingent and wagering agreement.

UNIT II: Performance of Contract:

Contracts which need not be performed - appropriation of payment, assignment of contract - mode of discharged of contract - Remedies for breach of contract - kinds of quasi contract.

UNIT III: Special Contracts:

Contract of indemnity - contract of guarantee - Extent of surety's liability - kinds of guarantee - Rights of surety - Discharge of surety - Bailment, types of bailments - Rights and Duties of bailer and bailee - Lien - Finder of last goods - pledge, Rights and duties of *Pawnor* and *Pawnee*- pledge by non-owner - types of agents, creation of agency, personal liabilities of agent - Termination of agency, irrevocable agency, rights and duties of agent.

UNIT IV: Sale of Goods Act 1930:

Contract of sale - Agreement to sell - Goods -Types of goods - delivery with its kinds - condition and warranties - Caveat Emptor - Rights and duties of buyer - Rights of an unpaid seller - auction sale.

UNIT V: Indian Partnership Act 1932:

Indian Partnership Act, 1932: Kinds of partners - creation of partnership or firm - Difference between Firm and Joint Hindu Family,

Company, Co-ownership, Club - Rights and duties of partners -
Dissolution of firm - Test of partnership

TEXTBOOK:

Elements of Mercantile Law - N.D.Kapoor, Sultan Chand & Sons

REFERENCE BOOKS:

1. Law of Contract -Dr.SubbaRao
2. Law of Contract - Avtar Singh.

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the legal provisions relating to Indian Contract Act.	1,3	Understanding
CO-2	Develop skills in ensuring the legality of a contract	1,3,4	Applying
CO-3	Know the consequences in case of the breach of a contract.	1,3,4	Remembering/ Evaluating
CO-4	Comprehend all the significant aspects related to special contracts and the associated legal provisions.	1,3,4	Applying/ Evaluating
CO-5	Gain knowledge about the laws in connection with the Sale of Goods Act.	1,3	Understanding /Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit				
V	21UCC053	BUSINESS LAW					75	4				
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)						
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5		
CO-1	✓		✓	✓	✓	✓		✓	✓	✓		
CO-2	✓		✓	✓	✓	✓		✓	✓	✓		
CO-3	✓		✓	✓	✓	✓		✓	✓	✓		
CO-4	✓		✓	✓	✓	✓		✓	✓	✓		
CO-5	✓					✓						
Number of matches (✓) = 34 Relationship = High												

	Prepared by	Checked by
Name :	Jasmine Ruby	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – V

Course Title	INCOME TAX AND LAW PRACTICE
Total Hrs.	75
Hrs./Week	5
Sub. Code	21UCC054
Course Type	Core
Credits	4
Marks	100

General Objective:

To enable the students to learn the concept of Income tax in general and to help the students to calculate taxable income under different heads

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Know the fundamental concepts in Income Tax and different status of residence
CO-2	Compute the Taxable income under the head Salary
CO-3	Calculate the Taxable income under the head Income from House Property
CO-4	Compute the Taxable income from Business and Profession
CO-5	Calculate the Taxable income under the head Capital gain, income from other sources and to compute Total income for an individual.

UNIT I

Introduction to Income-Tax- Definitions - Exempted Incomes - residential status- incidence of taxation and residential status - problems from residential status

UNIT II

Salaries – All Allowances - Perquisites - Forms of Salary - Gross Salary - Deductions - Computation

UNIT III

Income from house property - Gross annual Value – **Obligation – use of movable assets - Net annual value – Deductions - Problems on Self Occupied – Let out house property**

UNIT IV

Income from business and profession - Deduction expressly allowed – Problems on income from business

UNIT V

Capital gains – Short-term and long-term - Computation - Exempted capital gains - Income from other sources - Computation of Total income for individuals

[Theory 40% and problems 60% (Simple Problems)]

TEXTBOOK:

Income - tax Law & Practice - H.C. Mehrothra

REFERENCE BOOKS:

1. Income - tax Law & Practice –Gour&Narang
2. Students guide to Income - tax - Vinod K. Singhania

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Know the basics of Income tax and the legal provisions on the residential status of a person.	1,3,4	Remembering/ Understanding
CO-2	Compute the income from the sources Salary and House Property	1,3,4	Applying/ Evaluating
CO-3	Calculate the profits and the gains of a Business or a Profession	1,3,4	Applying/ Evaluating
CO-4	Compute both the Short-Term and the Long-Term Capital Gain or Loss and the Income earned from Other Sources	1,3,4	Applying/ Evaluating
CO-5	Assess the total income earned by an Individual	1,3,4	Analysing/ Creating

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
V	21UCC054	INCOME TAX AND LAW PRACTICE	75	4						
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓	✓	✓	✓		✓	✓	✓
CO-2	✓		✓	✓	✓	✓		✓	✓	✓
CO-3	✓		✓	✓	✓	✓		✓	✓	✓
CO-4	✓		✓	✓	✓	✓		✓	✓	✓
CO-5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Number of matches (✓) = 42 Relationship = High										

	Prepared by	Checked by
Name :	S. Balasubramanian	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – V

Course Title	AUDITING
Total Hrs.	60
Hrs./Week	4
Sub. Code	21UECO51A
Course Type	DSE
Credits	4
Marks	100

General Objective:

This course intended to acquaint the students about the general procedure required to conduct the audit.

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	gain the knowledge about auditing and enable to draft audit programme
CO-2	understand the concept of audit documentation and audit evidences
CO-3	classify the assets & liabilities and verify it
CO-4	understand the qualification and disqualification of auditors and know the contents of audit report
CO-5	know about IAASB & AASB and its role

UNIT I

Introduction -Meaning -Objectives -Differences between accountancy and auditing -Advantages -Limitations –Types of Audits - Audit programme -Auditing working papers -Preliminaries before audit -Test Checking and routine checking

UNIT II

Audit Documentation and Audit Evidence – Audit Documentation - Nature – purpose – Form, content and Extent of Audit Documentation -Examples of Audit Documentation – Audit File – Audit Evidence - Sources of Audit Evidence – Audit Procedure to obtain audit evidence – Internal Control – Internal Audit -meaning -Objectives -Differences between Internal Control and Internal Audit - advantages and disadvantages

UNIT III

Verification and Valuation of assets and liabilities -meaning - classification of assets -verification of different types of assets - verification of liabilities

UNIT IV

Company auditor -Appointment -Qualification and disqualifications - Removal of an auditor -Status -Rights, duties and liabilities -Auditor's report -contents -kinds of auditor's report

UNIT V

Investigation -Meaning -Differences between investigation and auditing – International Auditing & Assurance standard Board (IAASB) – Objectives – Auditing & Assurance Standard Board (AASB) – AASB's Role – Audit in Automated Environment – Key Features

TEXTBOOK:

Auditing - B.N. Tandon -S. Chand& Co., Delhi

REFERENCE BOOKS:

1. Textbook on Auditing -Saxana, Reddy &Appannaiah- M/s. Himalaya Publishing House, Mumbai
2. Principles & Practice of Auditing -DinkarPagra- Sultan Chand & Sons, New Delhi.
3. Fundamentals of Auditing - Kamal Gupta - Tata McGraw - Hill Edition
4. Auditing - Dr. T.R. Sharma - Sahitya Publications, Agra

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Gained knowledge about auditing and can draft audit programme	1,2	Remembering/ Understanding
CO-2	Understood the concept of audit documentation and audit evidence	3	Understanding
CO-3	Aware about the classification of assets and liabilities of business and can verify it	1,4	Analysing/ Evaluating
CO-4	Acquaint with the contents of audit report	1,4	Understanding /Applying
CO-5	Known about IAASB & AASB and its role	1,3	Understanding

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
V	21UECO51A	AUDITING	60	4						
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓			✓	✓	✓			✓
CO-2	✓	✓	✓		✓	✓		✓		✓
CO-3	✓		✓	✓	✓	✓			✓	
CO-4	✓		✓	✓	✓	✓	✓		✓	
CO-5	✓		✓	✓	✓	✓		✓	✓	✓
Number of matches (✓) = 34 Relationship = High										

	Prepared by	Checked by
Name :	Dr. P. Geetha	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – V

Course Title	Training and Development
Total Hrs.	60
Hrs./Week	4
Sub. Code	
Course Type	DSE I
Credits	4
Marks	100

General Objective:

To imprint complete knowledge about training and development

CO	Course Objectives
CO-1	Categorizing the job factors
CO-2	Determining the nature of training
CO-3	Analysing the training process
CO-4	Evaluating the career development
CO-5	Adapting the performance appraisal.

UNIT-I Job Analysis

Introduction – Meaning – Job Description – Job Specification – Process of Job analysis – Methods of collecting job data – Potential Problems with job analysis – Factors affecting job design.

UNIT-II Training

Meaning – Definition – Nature of training – input in training – Benefits of employee training – benefits to the individual; benefits to the organization; benefits to the personnel - Need for training – Impediments to effective training.

UNIT-III Training process

Trainee – Trainer – Process of training – Step in training programme – Methods and techniques of training ;- on the job methods; off the job methods – Training evaluation – Need for evaluation – Criteria for evaluation.

UNIT-IV Development

Meaning – Definition – Nature of development – Benefits in development – Training and development as a competitive source of advantage – Career development – Career development initiatives.

UNIT V Performance Appraisal

Meaning – Definition – Objective of P.A - Need for P.A -Benefits of P.A - Process involved in P.A - Method of P.A – Challenges of P.A

TEXT BOOK:

Human Resource Management Text and cases – K. Aswathappa – TATA MCGRAW HILL

Reference Book

1. Personnel And Human Resource Management-P.Subbarao,Himalaya Publishing House

2.Human Resource Management-P.Mahajan and Ravindrasingh,vikas publishing house

Course Outcomes

CO No.	Upon completion of this course students will be able to	PSO addressed	Cognitive level
CO1	Estimating of the job analysis	1,2	Understanding
CO2	Examining training in detail	1,2,3	Applying
CO3	Analysing training process and steps in training programme	1,2,3	Analysing
CO4	Assesing development in an organization	2,3,4	Evaluating
CO5	Simulating performance appraisal and its process	1,3,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
V		Training and Development	60	4						
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓				✓		✓	✓
CO-2	✓	✓	✓				✓		✓	✓
CO-3	✓	✓	✓				✓		✓	✓
CO-4	✓	✓	✓				✓		✓	✓
CO-5	✓	✓	✓				✓		✓	✓
Number of matches (✓) = 30 Relationship = Medium										

	Prepared by	Checked by
Name :	Dr.M.SyedSulaiga Benazir	Head of the Department
Signature :		

Semester – V

Course Title	PERSONAL FINANCE AND PLANNING
Total Hrs.	60
Hrs./Week	4
Sub. Code	
Course Type	DSE
Credits	4
Marks	100

General Objective:

The course aims to familiarize learners with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and to develop necessary knowledge and skills for effective financial planning

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Know about the various types of personal finance and planning
CO-2	Analyse the investment planning and its methods
CO-3	Get more knowledge about personal tax planning
CO-4	Analyse insurance planning and its policies
CO-5	Acquaint themselves with the source of retirement benefits

Unit 1: Introduction to Financial Planning

Financial goals, Time value of money, steps in financial planning, personal finance / loans education loan, car loan & home loan schemes. Introduction to savings, benefits of savings management of spending & Financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning skimming.

Unit 2: Investment planning

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; investment in Greenfield and brownfield projects; investment in fixed income instruments - financial derivatives & Commodity market in India. Mutual fund schemes including SIP; international investment avenues.

Unit 3: Personal Tax Planning

Tax Structure in India for personal taxation, scope or Personal tax planning, Exemptions and deductions available to Individuals under different heads of income and gross total income comparison of benefits – Special provision u/s 115BAC vis-à-vis General Provisions of the Income –tax Act, 1961, tax avoidance versus tax evasion.

Unit 4: Insurance planning

Need for protection planning. Risk of mortality, health, disability and property.

Importance of insurance: life and non – life insurance schemes. Deductions available under the Income – tax Act for premium paid for different policies.

Unit 5: Retirement Benefits Planning

Retirement planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income – tax 1961 for retirement benefits.

Suggested Readings:

- Indian Institute of Banking & Finance. (2017). Introduction to financial planning. New Delhi: Taxmann Publication.
- Pandi, A. (2014) The only financial planning Book that you will Ever Need. Mumbai: Network 18 Publications Ltd.
- Sinha, M. (2008). Financial Planning: A read Reckoner. New York: McGraw Hill Education.
- Halan, M. (2018). Let's Talk money: You've Worked Hard for It, Now make It Work for you. New Tripathi, V. (2017). Fundamentals of Investment. New Delhi: TaxmannPu

Course Outcomes

CO No.	Upon completion of this course students will be able to	PSO addressed	Cognitive level
CO1	Understand the meaning and appreciate the relevance of financial planning.	1,3	Understanding
CO2	Analysing with regard to the concept of investment planning and its methods.	1,3	Analysing
CO3	Examine the scope and ways of Personal Tax planning.	1,3	Applying
CO4	Analyse Insurance Planning and its relevance.	1,3	Analysing
CO5	Develop an insight in to Retirement planning and its relevance.	1,3	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
V		Personal Finance and Planning					60	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓		✓	✓		✓		✓	✓	✓
CO-2	✓		✓	✓		✓		✓	✓	✓
CO-3	✓		✓	✓		✓		✓	✓	✓
CO-4	✓		✓	✓		✓		✓	✓	✓
CO-5	✓		✓	✓		✓		✓	✓	✓
Number of matches (✓) = 35 Relationship = High										

	Prepared by	Checked by
Name :	Dr.K.SheikMydeen	Head of the Department

Signature :		
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SEMESTER – V

Course Title	BASICS RESEARCH METHODS
Total Hrs.	60
Hrs./Week	4
Sub. Code	21UECO52A
Course Type	DSE
Credits	4
Marks	100

General Objective:

To enable the students to understand the basic concept of Research Methods and to help students acquire the skill set for Research in Commerce

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	To provide basic knowledge about the concept and methods of research
CO-2	To understand the types and steps in research
CO-3	To gain knowledge in research design and sampling techniques
CO-4	To teach the collection of data and preparation of questionnaire
CO-5	To impart skill to write a research project

UNIT I: Introduction to Research

Research – Definition – Characteristics of research – Objectives or Purpose of research – Scientific Method – Requisites of a Good scientific method – The components of scientific Approach – the procedural and the personal – Role of theory in research – Conceptual or Theoretical models.

UNIT II: Types and Steps in research

Types of research – Steps in research – Need for reviewing literature – Formulation of research problem – Fixing Objectives - Hypotheses – Types of hypotheses – Null and Alternate hypothesis.

UNIT III: Research Design and Sampling Techniques

Research Design – Essentials of Design – Contents of a research design - Survey – Census Vs Sampling - Sampling Techniques or Methods – Probability Vs. Non-Probability sampling methods – Basic concept relevant to Sample size.

UNIT IV: Methods and Tools for data collections

Data – Type of data – Primary Vs Secondary data - Methods of collecting primary data – Sources of secondary data – Schedule Vs Questionnaire - Types of questions – Measurement scale and Indices – Characteristics of a Good Schedule / Questionnaire.

UNIT V: Report Writing

Meaning and Purpose of a research report – Types of reports – Research report format – principles of writing report – Documentation – Footnotes and Bibliography – Evaluation of a research report.

TEXTBOOK:

C.R. Kothari – Research Methodology – Methods and Techniques, New International (P) Ltd., Publishers – 2005

Reference Books:

1. Krishnaswami, O. R., & Ranganatham, M. (2011). Methodology of research in social sciences. Himalaya Publishing House.
2. Cooper, D. R., Schindler, P. S., & Sun, J. (2006). Business research methods (Vol. 9, pp. 1-744). New York: McGraw-Hill.
3. Zikmund, W. G., Carr, J. C., & Griffin, M. (2013). Business Research Methods (Book Only). Cengage Learning

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Gain the knowledge about the concepts and methods of research	2,4	Remembering
CO-2	Understanding the types, steps of research and formulation of hypothesis	1	Understanding
CO-3	Identify the research problem and construct the research design	2,5	Understanding /create
CO-4	Gain skill about data collection and Prepare questionnaire and interview schedule	2,3	Analysing/ Applying
CO-5	Able to write a research report	1,3,4	Applying

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
V	21UECO52A	BASICS RESEARCH METHODS					60	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓		✓	✓		✓	✓	✓	✓	
CO-2			✓	✓				✓		✓
CO-3	✓	✓	✓				✓	✓		✓
CO-4	✓		✓	✓			✓	✓		✓
CO-5	✓	✓	✓			✓			✓	✓
Number of matches (✓) = 29 Relationship = Medium										

	Prepared by	Checked by
Name :	A.I. Shakul Hameed	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – V

Course Title	BUSINESSETHICS
Total Hrs.	60
Hrs./Week	4 Hrs
Sub. Code	
Course Type	
Credits	4
Marks	100

General Objective:

To gain an insight on the nature of business ethics and to know the environmental ethics.

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Understanding the concept of business ethics.
CO-2	Presenting the nature of business ethics.
CO-3	Illustrating on Internal and External Ethics
CO-4	Assesing environmental ethics.
CO-5	Composing the environmental system.

UNIT-I-Introduction to business Ethics

Business ethics – Meaning – Definition – Concept of business ethics – Theories of ethics – Advantages of business ethics – Impact of ethics on business policies – Types of ethical issues.

UNIT-II Nature of Business Ethics

Nature of Business Ethics – Scope of Business Ethics – C`sof Business Ethics – Benefits to young managers – benefits for the organization – Ground rules of ethics.

UNIT-III Internal and external ethics

Internal ethics – Hiring, promotions, wages and exploitation of employees – External ethics of business – Markets – Consumers and Fair prices – Ethics in Advertisement.

UNIT-IV Environmental ethics

Environmental ethics – Advantages of Environmental ethics – Elements of Environmental ethics – Total quality Management and environmental model system.

UNIT-V Environmental Ethics System

Environmental Ethics System – Essential requirements for successful adoption of environmental model system – Barrier to environmental model system.

TEXTBOOK:

1. Bhatia, S.K., 2004, "Business Ethics and Corporate Governance", Seventh Edition Deep and Publisher, New Delhi.
2. The Institute of Company Secretaries of India, 2011, "Corporate Government Beyond Letters", First Edition, Taxman Publication (P) Limited, New Delhi.

REFERENCE BOOKS

1. Balachandran. V and Chandrasekaran. V, 2013, "Corporate Governance Ethic and Social Responsibility", Second Edition, Prentice Hall of India, New Delhi.
2. Cherunilam. F, 2011, "Business Environment", Twelfth Edition, Himalaya Publishing House private Limited, New Delhi.
3. Gopalsamy. N., 2012, "A Guide to Corporate Governance", First Edition, New Age Publishers Private Limited, New Delhi.

Course Outcomes

CO No.	Upon completion of Course, students will be able to	PSO addressed	Blooms Taxonomy Classification
CO1	Estimating business ethics	1,2,3	Understanding
CO2	Displaying the nature of business ethics	2,4	Applying
CO3	Linking the internal and external ethics	1,2,5	Analysing
CO4	Reviewing the concept environmental ethics	2,4	Evaluating
CO5	Building the environmental ethics system	1,2,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
V		Business Ethics	60	4						
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓			✓			✓	✓
CO-2	✓	✓	✓			✓			✓	✓
CO-3	✓	✓	✓			✓			✓	✓
CO-4	✓	✓	✓			✓			✓	✓
CO-5	✓	✓	✓			✓			✓	✓
	Number of matches (✓) = 30 Relationship = Medium									

	Low (If the No. of matches are less than 25) Medium (If the No. of matches are between 25 and 33) High (If the No. of matches are more than 33)
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	Prepared by	Checked by
Name :	Dr.M.SyedSulaiga Benazir	Head of the Department
Signature :		

SEMESTER – V

Course Title	RETAIL MANAGEMENT
Total Hrs.	60
Hrs./Week	4
Sub. Code	21UECO52C
Course Type	DSE
Credits	4
Marks	100

General Objective:

- To explore the functionalities in the retail management
- To understand the retail management concepts

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	State the fundamental concepts of retail businesses
CO-2	Develop the retail business strategy.
CO-3	Illustrate customer relationship management
CO-4	Generate skills in retail selling
CO-5	Perform Retail Audit and be acquainted with online retail trade.

UNIT I

Definition - Importance and Scope of Retailing - Evolution of Retail Competition - The Wheel of Retailing – Theories - The Accordion theory- The Retail Life Cycle- Emerging Trends in Retailing- Retail Scenario in India- Retail Formats.

UNIT II

Information Gathering in Retailing- Retail Strategic Planning and Operation Management- Retail Financial Strategy- Target Market Selection and Retail Location- Store Design and Layout- Visual Merchandising and Displays.

UNIT III

Merchandise Planning- Buying and Handling- Merchandise Pricing- Retail Communication Mix- Promotional Strategy- Retail Human Resources Management- Customer Service- The GAPS Model- Customer Relationship Management.

UNIT IV

Retail Selling Skills: Pre-Check- Opening the Sale- Probing- Demonstration- Trial - Close Handling Objections- Closing- Confirmations & Invitations.

UNIT V

Retail Management Information Systems- Retail Audits- Online Retailing- Global Retailing- Legal and Ethical Issues in Retailing.

TEXTBOOKS:

1. Levy IM. And Weitz B.A (2004)- Retailing Management- 5th ed. - Tata McGraw Hill.
2. Berman B. Evans J. R. (2004)- Retail Management- 9th Edition- Pearson Education.

REFERENCE BOOKS:

1. Bajaj C; Tuli R.-Srivastava N.V. (2005)- Retail Management- Oxford University Press- Delhi.
2. Retail Management: Functional Principles & Practices – Gibson G. Vedamani – Jaico Books.

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Summarized the concepts of retail business	1,2	Understanding
CO-2	Discovered retail strategies planning	1,2,3	Applying
CO-3	Outlined the promotional strategy	1,2,3,	Analyze
CO-4	Graded retail earning skill	1,2,3,4	Evaluating
CO-5	Constructed online retailing	1,2,3,4,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit				
I		Retail Management					60	4				
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)						
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	✓	✓	✓	✓		✓	✓	✓				
CO-2	✓	✓	✓	✓		✓	✓	✓				
CO-3	✓	✓	✓	✓	✓	✓	✓	✓				
CO-4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO-5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of matches (✓) =42 Relationship = High												

	Prepared by	Checked by
Name :	Dr.K.AhamedAnisFathima	Head of the Department
Signature :		

SEMESTER – V

Course Title	Development of Small Business
Total Hrs.	30
Hrs./Week	2
Sub. Code	21USCO51
Course Type	SEC V
Credits	2
Marks	100-

General Objective:

- To make the student to understand the Concept of Small-scale Business
- To make aware of students the process in the commencement of a Business

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Locate the concept of business.
CO-2	Understand the types of organization
CO-3	Develop business ideas and be apprised about the steps for launching small business ventures.
CO-4	Categorize various sources of finance.
CO-5	To Know about various agencies that facilitate and favour starting small enterprises.

UNIT - I

Meaning of Small-Scale Enterprises - Objectives of MSME - Importance of MSMEs - Advantages - Problems - Measures of the Government to Develop Small Industries.

UNIT - II

Steps for Starting a Small Industry - Search for Business Idea, Sources of Ideas - Project Formulation and Design.

UNIT - III

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

UNIT - IV

Sources of Project Finance - Short Term, Medium Term and Long-Term Finance - Role of Banks.

UNIT - V

Institutions Assisting Small Enterprises - District Industries Centers (DICs), Industrial Estates, SIDO, NSIC, SIDCO, SISIs and SIPCOT.

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Described the concept of business	1,3	Remembering/
CO-2	Summarized the types of organization	1,3	Understanding
CO-3	Discovered the business ideas for	1,2,3,4	Applying

	launching small business ventures		
CO-4	Structured the sources of finance	1,3	Analysing
CO-5	Outlined the various agencies	1,2,3,4,5	Evaluating/ Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit				
I		DEVELOPMENT OF SMALL BUSINESS					30	2				
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)						
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	✓	✓	✓	✓		✓		✓				
CO-2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO-3	✓	✓	✓	✓	✓	✓		✓		✓		
CO-4	✓	✓	✓	✓	✓	✓	✓	✓		✓		
CO-5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of matches (✓) =43 Relationship =High												

	Prepared by	Checked by
Name :	Dr.K.AhamedAnisFathima	Head of the Department
Signature :		

VI SEMESTER

Course Title	MANAGEMENT ACCOUNTING
Total Hrs	90
Hrs/Week	6
Sub. Code	21UCCO61
Course Type	Core
Credits	4
Marks	100

General Objectives

Impart knowledge and understanding on the concepts of Management Accounting

CO	Course Objectives
CO-1	To enlighten the students thought and knowledge on management Accounting
CO-2	To help the students to apply the techniques of management accounting in business situation
CO-3	To gain knowledge on fund flow and cash flow.
CO-4	To understand budget and budgetary control
CO-5	To provide the student with the knowledge on use of costing data for planning, control and decision making.

UNIT I

Management Accounting - Definition - Objectives - Nature – Scope - Function - Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting - Advantages- Limitations of Management Accounting.

UNIT II

Ratio analysis-Meaning-Nature-Uses-significance-Limitations - Classification - solvency ratios - Profitability ratios - Activity ratios.

UNIT III

Fund Flow analysis - Meaning - Funds - Statement of changes of Working Capital - Preparation of Fund Flow Statement- Cash Flow Analysis - Meaning of Cash flow – Operating Activities – Treatment of special items of AS 3 Format of cash flow statement - Fund Flow Statement Vs Cash Flow Statement

UNIT IV

Budget and Budgetary control - Budget -Meaning - Budgetary control-objectives-features-advantages and limitations-classification-preparation of flexible budget and cash budget

UNIT V

Marginal Costing - Meaning -features - assumptions - Break Even Analysis - assumptions - advantages - Limitations – Standard Costing: Material, Labour and Overhead variances.

(Theory 40 % and Problems 60 % (Simple Problems))

TEXTBOOKS:

1. Management Accounting - S.N.Maheswari
2. Management Accounting E. Gordon N. Sundram Himalaya Publishing House. Gupta Kalyani Publishers.

REFERENCE BOOKS:

1. Management Accounting - R.S.N. Pillai and Bhagavathi, S.Chand andCo.
2. Management Accounting - S.P.Gupta
3. Management Accounting -Dr. M. Wilson, Himalaya PublishingHouse

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	To acquire knowledge about the Basics of Management Accounting.	1	Understanding
CO-2	Helps to give proper idea on financial statement analysis in practical point of view	1, 2	Analysing, Applying Evaluating
CO-3	To provide knowledge about budget control keeping in mind the scope of the concept	1, 2, 3	Applying
CO-4	To develop the know-how and concept of marginal costing with practical problems	1, 3, 4	Applying
CO-5	The students able to apply the techniques to develop skills for decision making to a given accounting situation in business	1, 2, 4	Applying, Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
VI	21UCCO61	MANAGEMENT ACCOUNTING					90	5		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓	✓		✓				
CO-2	✓		✓			✓	✓	✓	✓	
CO-3	✓		✓			✓	✓	✓	✓	
CO-4	✓		✓			✓	✓	✓	✓	
CO-5	✓		✓	✓		✓		✓	✓	✓
Number of matches (✓) = 29 Relationship = High										

	Prepared by	Checked by
Name :	Dr. M. Abdul Rahuman	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – VI

Course Title	INDIRECT TAXES
Total Hrs.	75
Hrs./Week	5
Sub. Code	21UCC062
Course Type	Core
Credits	4
Marks	100

General Objective:

To enable the students to understand the basic indirect tax structure in India and to understand the fundamentals of GST Act and Customs Act

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Understand the fundamental concepts of Indirect Taxes in India
CO-2	Know the basic concepts in Goods and Services Tax Act
CO-3	Acquaint with the implementation of the provisions of GST Act in a Business
CO-4	Know various types of taxes levied under the GST Act
CO-5	Understand and to compute Customs Duty

UNIT I

Indirect Taxes - Meaning - Special features – Types - Merits - Demerits
- Major reforms in indirect taxation in India – Direct Tax Vs Indirect Tax.

UNIT II

Goods and Service Tax Act 2016 (GST) – Introduction – Meaning – Definition – Major features of GST – Application of GST – Benefits – Administration of GST – Exemption – Levy and collection – Composition scheme – Reverse charges – Time and Value of Supply – GST Valuation.

UNIT III

GST Registration procedure – Tax invoice – GST rates for Goods and Services – Payment of Tax – Input Tax Credit (ITC) – Returns – types – Due date – Penalty – GST on e-commerce – Simple problems on Goods and Services – E-way Bill.

UNIT IV

Integrated Goods and Service Tax (IGST) – Meaning – Definition – Interstate trade – Levy of Tax – Time and Place of Supply – Input Tax Credit for IGST – Zero rate supply.

UNIT V

Customs Act 1962 – Nature of customs duty – Taxable event – Territorial waters of India – Indian Customs waters – Types of Customs Duty - Customs value – Inclusions and Exclusions – Simple problems on computation of customs value and duty.

(Theory 60 % and Problems 40 %)

TEXTBOOK:

REFERENCE BOOKS:

1. Goods and Services Tax, Dr. H.C. Mehrotra and V.P. Agarwal, SahityaBhawan Publications, Agra.
2. GST - A Brief Introduction, L.V.R. Prasad and G.J. Kiran Kumar, PK Publishers.
3. Provisions of GST Act 2016.
4. Customs Law Manual - R.K. Jain
5. Customs Tariff of India - R.K. Jain

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the historical background to Indirect Taxes.	1,3	Understanding
CO-2	Know the basic provisions of Goods and Service Tax Act.	1,3,4	Remembering/ Understanding
CO-3	Learn the procedures on how to register a business concern under Goods and Service Tax Act.	1,3,4	Understanding /Evaluating
CO-4	Study the various forms of filing Returns under GST Act.	1,2,5	Applying/ Creating
CO-5	Acquire knowledge about the basic provisions of Customs Act.	1,2,5	Remembering/ Understanding

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
VI	21UCCO62	INDIRECT TAXES					75	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓			✓	✓	✓	✓		✓	
CO-2	✓		✓	✓	✓	✓	✓	✓	✓	
CO-3	✓		✓	✓	✓	✓	✓	✓	✓	
CO-4	✓	✓	✓		✓	✓	✓	✓	✓	✓
CO-5	✓		✓	✓	✓	✓	✓	✓	✓	✓
Number of matches (✓) = 40 Relationship = High										

	Prepared by	Checked by
Name :	CA S. Balasubramanian	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – VI

Course Title	INDUSTRIAL LAW
Total Hrs.	75
Hrs./Week	5
Sub. Code	21UCCO63
Course Type	Core
Credits	4
Marks	100

General Objective:

To enable the students to acquire knowledge on basic Industrial Laws

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Understand the provisions of Industrial Dispute Act
CO-2	Know the Laws relating to a Factory
CO-3	Solve problems relating to Compensation to workers
CO-4	Acquaint with the issues relating to Employee provident Fund, ESI, and other provisions of Trade Union Act
CO-5	Practice on the law relating to Gratuity to employees.

UNIT I - The Industrial Disputes Act 1947:

Object - industrial dispute - Prevention and Settlement - Award and Settlement - Strike, lockout - illegal strike and lockout, Retrenchment, Lay off, closing down - Conciliation and adjudication machineries - unfair labour practice.

UNIT II - Factories Act 1948:

Factory, manufacturing process - Power of inspector - Hazardous proven - Health, Safety and welfare - working hours Leave with wages - Employment nature of women and young person - certifying surgeon - Certificate of fitness.

UNIT III -The workmen's Compensation Act 1923:

Rules regarding determination of compensation - Liabilities of employer, Defenses available to employer - Distribution of compensation - Notice and claim.

UNIT IV -The Trade Unions Act 1926:

Registration - Rights and Privileges of registered trade union - Amalgamation, check off system of membership, Devolution of trade union the Employees State Insurance Act 1948 - Benefits - Administration of ESI Schemes - ESI Court - Coverage - Contribution - The Employees Provident Funds and miscellaneous provisions Act 1952 -Coverages, Administration of EPF - Schemes Various benefits, contribution - EPF appellate tribunal - Inspection.

UNIT V - The Payment of Gratuity Act 1972:

Payment and forfeiture of gratuity, Determination to claim gratuity - Time of payment of gratuity -The payment of wages Act 1936 - Time and mode of payment of wage, various deductions to be made and not to be made - The Minimum Wages Act 1948 - Wages content - Fixation and Revision of minimum wage - Schedule employment, Cost of living

price index number -The payment of Bonus Act 1965 - Eligibility, disqualification of bonus - Determination of bonus - minimum and maximum bonus - Principle of set - on and set - off - Forfeiture of bonus - Time of payment of bonus.

TEXTBOOK:

1. Elements of mercantile Law -N.D.Kapoor, Sultan Chand & Sons

REFERENCE BOOKS:

1. Industrial Law -S.K.Puri
2. Labour Law – Mishna

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Familiarise with the Industrial Dispute Act	1,3,4	Remembering/ Understanding
CO-2	Able to implement the provisions of Factories Act	1,3,4	Applying/ Creating
CO-3	Able to deal with a situation in a business concern in the payment of Workmen Compensation	1,3,4	Applying/ Evaluating
CO-4	Practice on the Provisions relating to Employees Provident Fund, ESI, etc	1,3,5	Applying
CO-5	Gain complete knowledge on the payment of Gratuity Act	1,3,5	Understanding /Analysing

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit				
VI	21UCC063	INDUSTRIAL LAW					75	4				
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)						
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5		
CO-1	✓		✓	✓	✓	✓		✓	✓			
CO-2	✓		✓	✓	✓	✓		✓	✓			
CO-3	✓		✓	✓	✓	✓		✓	✓			
CO-4	✓		✓	✓	✓	✓		✓	✓	✓		
CO-5	✓		✓	✓	✓	✓		✓	✓			
Number of matches (✓) = 36 Relationship = High												

	Prepared by	Checked by
Name :	Jasmine Ruby	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – VI

Course Title	Tally ERP
Total Hrs.	60
Hrs./Week	4
Sub. Code	21UECO61A
Course Type	Discipline Specific Elective
Credits	4
Marks	100

General Objective:

To gain theoretical knowledge and skill in Tally

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Create company in Tally Software
CO-2	Understand Voucher
CO-3	Acquaint with the Inventory management in Tally
CO-4	Prepare various financial Reports
CO-5	Develop various statements Other than Final Accounts with the help of Tally

UNIT I

Introduction to Tally, Company and Accounting Information Menu
Tally Features - Technological advantages of tally accounting software
- Tally Screen components - Gateway of Tally - Company information menu - Creating a company - Accounting information menu - Managing of cost centers and cost categories - Concepts of Groups in Tally - Managing and Operating groups - Managing and operating Ledgers - F11 Features - F12 Configuration

UNIT II

Managing and Operating Vouchers - Meaning of Voucher - Predefined vouchers in Tally, Accounting Vouchers - Inventory Vouchers and Unconventional Vouchers - Entering Transaction in Vouchers

UNIT III

Managing and Operating Inventory Information Menu - Stock items - Units of measure; Stock groups, Stock categories, Godown, Price list, inventory vouchers

UNIT IV

Tally Reports - Reports which can be accessed from gateway of Tally under "Reports", Reports which can be accessed through the menu "Display" under report - Export and import of data - Printing reports - Tally ODBC

UNIT V

Tally Advanced Financial Management and Control - Preparation of Bank Reconciliation statement, Fund Flow Statement, Branch Accounting, Flexible period accounting, Budgeting and Control, Variance Analysis and Ratio Analysis

(Theory 2 hours Practical 2 hours)

TEXTBOOK:

Tally –NamrataAgarwal

REFERENCE BOOKS:

1. Tally User Manual, Tally Solutions (P) Limited
2. Tally –Nadani

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the various features of Tally.	1,2,3	Understanding
CO-2	Introduce the system of Tally accounting in a business concern.	1,2,3	Understanding
CO-3	Apply the various vouchers in Tally.	1,2,3	Applying/ Creating
CO-4	Create Inventory, Godown and the price list.	2,4,5	Evaluating/ Creating/ Applying
CO-5	Generate report based on the Tally systems.	2,4,5	Evaluating/ Analysing/ Applying/ Creating

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
VI	21UECO61A	Tally ERP	60	4						
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓		✓	✓		✓	✓
CO-2	✓	✓	✓		✓	✓		✓		✓
CO-3	✓	✓		✓		✓	✓	✓	✓	
CO-4	✓	✓	✓	✓	✓	✓	✓		✓	✓
CO-5	✓	✓	✓		✓	✓	✓	✓		✓
Number of matches (✓) = 39 Relationship = High										

	Prepared by	Checked by
Name :	Ed. Priyadharshini	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – IV

Course Title	INDIAN STOCK EXCHANGE
Total Hrs.	60
Hrs./Week	4
Sub. Code	21UECO61B
Course Type	Elective
Credits	4
Marks	100

General Objective:

Know the important and functions of Indian Stock Exchange

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Explain the history of stock exchange,
CO-2	Instruct the SEBI and it's activities,
CO-3	Analyse the factors influencing the share Market,
CO-4	Compare the various stock exchange market s
CO-5	Plan thethe listing indetail

UNIT I

Stock Exchange - History -meaning-functions andservices -Organisation structure-Traders in Stock Exchange -Requirements of-Brokers- weakness.

UNIT II

Jobbers-Brokers-Speculators-meaning- types-factorsInfluencing Share Prices-Securities Contract Regulations Act-ImportantProvisions- Margin Trading-features.

UNIT III

Regulatory Framework of Stock Exchange – Problems in Indian-Capital Markets - SEBI – functions and activities – Securities Contract-Regulations Act, 1956 – powers under Companies Act, 1956 – ImportantProvisions.

UNIT IV

Indian Stock Exchange – List of Stock Exchanges – BSE-Management-Calcutta Stock Exchange-Madras Stock Exchange –Criteria for new companies and listed companies – Opportunities forForeign Investors.

UNIT V

Listing – meaning – agreement - features – particulars to beFurnished – steps in listing – benefits, consequences of non-listing.

TEXTBOOKS:

1. The Workings of Stock Exchanges in India-H.R. Machiraju,New Age International (p) Ltd.
2. The Indian Financial System: Markets, Institutions and Services – Bharati V. Pathak, Pathak Bharati V. Dorling Kindersley (India) Pvt Ltd.
3. Financial markets and services – Dr.S. Gurusamy , Vijay Nicole – Chennai.
4. Financial markets and institutions-Dr.S. Gurusamy, Vijay Nicole-Chennai

Course Outcomes

CO No.	Upon completion of this course students will be able to	PSO addressed	Cognitive level
CO1	Understand the functions of stock exchange	1,2	Understanding
CO2	Illustrating the Securities contract Regulation act	1,2,3	Applying

CO3	Distinguish between jobbers and speculators	1,2,3	Analysing
CO4	Compare the various list of stock exchange	2,3,4	Evaluating
CO5	Construct the steps in listing,benefits,consequences of Non-listing	1,3,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
VI		Indian Stock Exchange	60	4						
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO3	PSO 4	PSO 5
CO-1	✓	✓	✓			✓			✓	✓
CO-2	✓	✓	✓			✓			✓	✓
CO-3	✓	✓	✓			✓			✓	✓
CO-4	✓	✓	✓			✓			✓	✓
CO-5	✓	✓	✓			✓			✓	✓
Number of matches (✓) = 30 Relationship = Medium										

	Prepared by	Checked by
Name :	Dr.M.SyedSulaiga Benazir	Head of the Department
Signature :		

SEMESTER – VI

Course Title	Corporate Finance
Total Hrs.	60
Hrs./Week	4
Sub. Code	
Course Type	DSE 3 C
Credits	4
Marks	100

General Objective:

Gain knowledge regarding function and importance of corporate finance

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Predicting corporate Finance and forecasting,
CO-2	Choosing the types of funds required,
CO-3	Analyse the capitalisation,
CO-4	Experimenting the investment decision,
CO-5	Building the project appraisal

UNIT I

Corporate Finance – Meaning – functions – financial forecasting – profit planning – importance – demand forecasting

UNIT II

Sources of finance – types of funds required – sources of fixed capital – sources of working capital – other methods of raising finance and the merits and demerits of each method

UNIT III

Capitalisation – meaning – over capitalization – causes – remedies – under capitalization – causes – remedies – capital structure – theories – factors determining the capital structure

UNIT IV

Investment decision – Capital budgeting process – basic principles of capital expenditure proposals – capital rationing

UNIT V

Project appraisal – basic aspects – technical – financial – economic appraisal – project identification

TEXTBOOK:

S.C. Kuchaal, Corporation Finance, principles and problems

REFERENCE BOOKS:

1. Financial management – Reddy and Appanaiah. Himalaya Publishing House
B.Com.Finance Syllabus 2021-2024

Course Outcomes

CO No.	Upon completion of this course students will be able to	PSO addressed	Cognitive level
CO1	Explain about corporate finance.	1,2	Understanding
CO2	Predict the sources of finance.	1,2,3	Applying
CO3	Distinguish the Over Capitalization and the Under Capitalization.	1,3,5	Analysing
CO4	Prepare the process of capital budgeting.	2,3,4	Evaluating
CO5	Adapt a project identification and its appraisal.	2,4,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
VI		Corporate finance	60	4						
Course Outcome s (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO3	PSO 4	PSO 5
CO-1	✓	✓	✓			✓			✓	✓
CO-2	✓	✓	✓			✓			✓	✓
CO-3	✓	✓	✓			✓			✓	✓
CO-4	✓	✓	✓			✓			✓	✓
CO-5	✓	✓	✓			✓			✓	✓
Number of matches (✓) = 30 Relationship = Medium										

	Prepared by	Checked by
Name :	Dr.M.SyedSulaiga Benazir	Head of the Department
Signature :		

SEMESTER – VI

Course Title	SALESMANSHIP
Total Hrs.	30
Hrs./Week	2
Sub. Code	21USC061
Course Type	Elective
Credits	2
Marks	100

General Objective:

To familiarize the students with the fundamentals of salesmanship and to make the students to understand efforts to be taken while assuming selling as a carrier

Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	Understand the concepts of salesmanship and duties of salesman.
CO-2	Know about the types of sales report.
CO-3	Identify the Maslow's theory of motivation.
CO-4	Explain the concept of selling process.
CO-5	Classify the various types of sales report.

UNIT I

Salesmanship meaning - Types of salesman – Characteristics of a good salesman - Duties of sales manager – control of salesmen – methods of controlling salesmen –

Unit II

Salesmen report and its uses – types of report forms - types of selling situations - Career opportunities in selling, Measures for making selling an attractive career.

UNIT III

Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.

UNIT IV

Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.

UNIT V

Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling.

TEXTBOOK:

Salesmanship and publicity – J.S.K Patel – Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

1. Dr.Rusdom S. Davar, Hohrab, R.Davar and Nusli R. Davar and Nusli R. Davar – Salesmanship and Publicity – Vikas Publishing Pvt., Ltd, New Delhi.
2. Salesmanship – C.A. kirkpatric – South wster Publishing – Indian Reprint by J.Taraporewal, Bombay.
3. Kapoor Neru, Advertising and personal selling,Pinnacle, New Delhi.

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Know about the concept of salesmanship.	1, 4	Understanding
CO-2	Know about the carrier opportunities in selling.	1, 4	Analysing/ Evaluating
CO-3	Understand the concept of motivation and buying motives and their uses in personal selling.	2	Understanding
CO-4	Ensure identification prospective buyers facilitate buying process and maintain a good relationship.	4	Applying/ Creating
CO-5	To implementation of sales policy and prepare effective sales report and notes of implementation of sale.	1	Applying/ Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
VI	21USC061	SALESMANSHIP	30	2						
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓				✓	✓	✓		
CO-2	✓	✓	✓				✓	✓		
CO-3		✓	✓			✓	✓	✓	✓	
CO-4	✓	✓					✓	✓	✓	
CO-5	✓	✓	✓		✓	✓	✓	✓		
Number of matches (✓) = 27 Relationship = High										

	Prepared by	Checked by
Name :	Dr.M.Syed Sulaiga Benazir	Dr. A. Hamil
Signature :		Head of the Department

