

# **SadakathullahAppa College** **(Autonomous)**

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

**Rahmath Nagar, Tirunelveli- 11.**  
**Tamil Nadu**

**DEPARTMENT OF COMMERCE**



**Draft CBCS**  
**SyllabusFor**  
**B.COM.**

**(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)**

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## COURSE PATTERN STRUCTURE

### CBCS Syllabus – B.Com.

(Applicable for students admitted in June 2021 and onwards)

SEM	P	Title of the paper	Sub Code	H/W	C	Marks		
						I	E	T
I	Part I	Language T - I	21ULTA11	6	3	25	75	100
		Language A - I	21ULAR11					
	Part II	Communicative English I	21ULEN11	6	3	25	75	100
	Core I	Introduction to Accounting	21UCCO11	5	4	25	75	100
	Core II	Business Organisation and Management	21UCCO12	5	4	25	75	100
	Allied I	Business Economics	21UAEC11	6	4	25	75	100
	AECC	AECC-Value Education-I/II	21USVE1A	2	2	25	75	100
AECC-Value Education-I/II		21USVE1B						
II	Part I	Language Tamil – II	21ULTA21	6	3	25	75	100
		Language Arabic – II	21ULAR21					
	Part II	Communicative English II	21ULEC21	6	3	25	75	100
	Core III	Financial Accounting	21UCCO21	5	4	25	75	100
	Core IV	Principles of Marketing	21UCCO22	5	4	25	75	100
	Allied I/2	Indian Economic Development	21UAEC21	6	4	25	75	100
AECC	AECC-Environmental Science	21UENS21	2	2	25	75	100	
III	Core V	Advanced Accounting	21UCCO31	5	4	25	75	100
	Core VI	Entrepreneurial Development	21UCCO32	4	4	25	75	100
	Core VII	Modern Banking	21UCCO33	4	4	25	75	100
	Core VIII	Business Communication	21UCCO34	4	4	25	75	100
	Allied II/1	Business Mathematics	21UAEC31	6	4	25	75	100
	SEC I	SEC-I(Common) Introduction to Computers	21USCO31	2	2	25	75	100
	SEC II	SEC-II(MOOC NPTEL Course)	21USCO32	2	2	25	75	100
	NME I	Basics in Accounting	21UNCO31	2	2	25	75	100
	-	Library Reading Hour	-	1	-			

SEM	P	Title of the paper	Sub Code	H/W	C	Marks		
						I	E	T
IV	Core IX	Consumer Behavior and Rights	21UCCO41	5	4	25	75	100
	Core X	Human Resource Management	21UCCO42	4	4	25	75	100
	Core XI	Company Law	21UCCO43	4	4	25	75	100
	Core XII	Import and Export procedure	21UCCO44	4	4	25	75	100
	Allied –II/2	Business Statistics	21UAEC41	6	4	25	75	100
	SEC III	SEC-III Soft Skills	21USCO41	2	2	25	75	100
	SEC IV	Insolvency and Bankruptcy code	21USCO42	2	2	25	75	100
	NME II	Principles of Commerce	21UNCO41	2	2	25	75	100
		ECA	-		1			
		SOP	-		1			
		Field work/Internship/ Training	-		2			
	Library Reading Hour	-	1	-				
V	Core XIII	Corporate Accounting	21UCCO51	5	4	25	75	100
	Core XIV	Cost Accounting	21UCCO52	5	4	25	75	100
	Core XV	Business Law	21UCCO53	5	4	25	75	100
	Core XVI	Income Tax Law and Practice	21UCCO54	5	4	25	75	100
	DSE I	Auditing (or)	21UECO51A	4	4	25	75	100
		Insurance (or)	21UECO51B					
		Intellectual Property Rights	21UECO51C					
	DSE II	Basics Research Methods (or)	21UECO52A	4	4	25	75	100
		Accounting Standards (or)	21UECO52B					
Logistics Management		21UECO52C						
SEC V	Advertising	21USCO51	2	2	25	75	100	
VI	Core XVII	Management Accounting	21UCCO61	6	4	25	75	100
	Core XVIII	Indirect Taxes	21UCCO62	5	4	25	75	100
	Core XIX	Industrial Law	21UCCO63	5	4	25	75	100
	DSE III	Tally ERP (or)	21UECO61A	4	4	25	75	100
		International Business (or)	21UECO61B					
		Office Management	21UECO61C					
	DSE IV	Project	21UECO62	8	6			100
SEC VI	Salesmanship	21USCO61	2	2			100	
	Total							

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

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**

<b>PSO</b>	<b>Upon completion of B.Com. Degree Programmes, the students will be able to:</b>	<b>PLOs Mapped</b>
PSO-1	Understand the concepts, principles and practices involved in undertaking business ventures.	PLO 1
PSO-2	Develop financial, cost, auditing, entrepreneurial, marketing and managerial skills and apply ICT skills in business operations.	PLO 1,2,3
PSO-3	Acquaint with the legal guidelines relating to the business activities to solve the business-related issues.	PLO 1,3
PSO-4	Practise financial, cost, managerial, taxation and marketing concepts to become skilled professionals	PLO 1,2,4
PSO-5	Adopt ethical values in the conduct of a business.	PLO 1,5

## SEMESTER – I

<b>Course Title</b>	<b>INTRODUCTION TO ACCOUNTING</b>
<b>Total Hrs.</b>	75 HRS
<b>Hrs./Week</b>	5 HRS
<b>Sub. Code</b>	21UCCO11
<b>Course Type</b>	Core
<b>Credits</b>	4
<b>Marks</b>	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-TrailBalance

### 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)				
	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 :	J. Abdul Khader	Dr. A. Hamil
Signature :		Head of the Department

## SEMESTER – I

<b>Course Title</b>	<b>BUSINESS ORGANISATION AND MANAGEMENT</b>
<b>Total Hrs.</b>	75
<b>Hrs./Week</b>	5
<b>Sub. Code</b>	21UCCO12
<b>Course Type</b>	Core
<b>Credits</b>	4
<b>Marks</b>	100

### **General Objective:**

To enable the students to understand about the concepts of business and principles of management and to facilitate them to become a successful entrepreneur.

### **Course Objectives: The learner will be able to:**

<b>CO</b>	<b>Course Objectives</b>
CO-1	Understand the basic topics of Business organization
CO-2	Know about the various forms of business organization
CO-3	Understandwiththefunctionsofprincipleofmanagementandto learn the application of principles in an organization
CO-4	Enable the students about the traditional management functions of planning, Decision Making
CO-5	Make them aware of the principles of Staffing , Co-ordinationand Controlling.

### **UNIT I: Concept of Business Organisation**

Economics and Non- Economics activities- Profession and Employment- Meaning of Business- Characteristics of Business- Business Distinguished from Profession and Employment- Scope, Objectives and Importance of Business - Social Responsibilities of Business

### **UNIT II: Forms of Business Organisation**

Forms of Business Organization- Sole Proprietorship- Joint Hindu Family Business- Partnership- Joint Stock Company- Public and Private Company- Co-operative Organization- Meaning- Definition- Factors influencing the section of suitable forms of organization- Relative Characteristics-Differences between the above forms - Merits andDemerits

### **UNIT III: Management**

Meaning-Definition-Features-ImportancePrinciplesofManagement- Management: Science or Art- Management as Profession- Functions of Management- Management andAdministration.

### **UNIT IV: Planning, Decision Making and Organising**

**Planning-** Meaning- Definition- Features- Steps- Types of Planning- Merits and Demerits- **Decision Making-** Process- **Organising-** Meaning- Definition- Characteristics of Organising- Principles of Organizing- Different forms of Organization.



## UNIT V: Staffing, Co-ordinating and Control

**Staffing-** General Principles- Importance- Techniques- **Co-ordination-** Meaning- Definition- Scope- Importance- Requirements of effective coordination; **Controlling-** Meaning- Definitions- Nature- Types of Controlling- Elements of Control.

### TEXTBOOK:

Business Organisation and Management – M.C. Shukla

### REFERENCE BOOKS:

1. Fundamentals of Business Organization and Management – Y.K. Bushan Sultan Chand & Sons, NewDelhi.
2. Business Organisation and Management – P.C. Tulsian Vishal Pandey
3. Business organization – C.D. Balaji and Dr. G. Prasad – Margham Publications
4. Principles of Management – Dr. J. Jayasankar – Margham Publications

### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understood the basic concepts of business organisation	1	Understanding
CO-2	Known about the various forms of business organisation	3	Remembering
CO-3	Understood with the functions of principles of management and will make them to use on their own businesses in future	2	Evaluating
CO-4	Learnt about the traditional management functions	2	Applying/ Analysing
CO-5	Grasped other principles of staffing, co – ordination and controlling	2	Applying/ Creating

### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
I	21UCCO12	BUSINESS ORGANISATION AND MANAGEMENT					5	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
CO-3	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
CO-4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>
CO-5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Number of matches ( <input type="checkbox"/> ) = 36 Relationship = High										
Prepared by						Checked by				
Name :	Dr. P. Geetha					Dr. A. Hamil				
Signature :						Head of the Department				

## SEMESTER – II

<b>Course Title</b>	<b>FINANCIAL ACCOUNTING</b>
<b>Total Hrs.</b>	75
<b>Hrs./Week</b>	5
<b>Sub. Code</b>	21UCCO21
<b>Course Type</b>	Core
<b>Credits</b>	4
<b>Marks</b>	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:**

<b>CO</b>	<b>Course Objectives</b>
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 insuranceclaim

### **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 Jointventure - 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 - Statementofaffairsmethodandconversionmethod.

### **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. 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	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)				
	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 :	J. Abdul Khader	Dr. A. Hamil
Signature :		Head of the Department

## Semester – II

<b>Course Title</b>	<b>PRINCIPLES OF MARKETING</b>
<b>Total Hrs.</b>	75
<b>Hrs./Week</b>	5
<b>Sub. Code</b>	21UCCO22
<b>Course Type</b>	CORE
<b>Credits</b>	4
<b>Marks</b>	100

### General Objective:

To learn the principles of marketing and gain the practical skills in marketing.

### Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	To understand the concept of marketing and features of modern marketing.
CO-2	To know about functions of marketing and marketing mix.
CO-3	Explain the primary factors to consider in pricing and explain what channels of distribution are and why organizations use them.
CO-4	The students will acquire knowledge about methods of pricing and channels of distribution.
CO-5	The students will acquire knowledge about latest trends in marketing.

### Unit I

Definition - Market and Marketing- Evolution of Marketing – Importance  
- Features of Modern Marketing - Marketing: A Science or an Art.

### Unit II

Functions of Marketing-Functions of Exchange-Functions of Physical supply and Facilitating functions - Concept of Marketing Mix.

### Unit III

Product-Meaning and Definition-Product Planning and Development  
–Features–Classification-Product Life Cycle–Branding-Packaging.

### Unit IV

Pricing – Meaning – Objectives - factors affecting pricing - Types. Physical Distribution – Channels – Types – Functions - Selection of Channel.

### Unit V

Promotion - Advertising – Merits – Demerits - Sales Promotion – Techniques - Personal Selling - Merits and Demerits - Recent Marketing Techniques.

### TEXTBOOK:

R.S.N. Pillai & Bagawathi- Marketing- S. Chand & Co., Delhi

### Reference Books:

1. Marketing - Rajan Nair
2. Philip Kotler- Marketing Management Practice- Hall of India Private Limited- New Delhi
3. William J. Stanton Etal.-Fundamentals of Marketing McGraw-Hill International Editions.

4. Marketing- Zikmund, ThomsonLearning
5. Marketing- Limb Hair Mac Daniel- ThomsonAsia.

#### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Identify evidence of marketing in everyday life.	2,3	Remembering
CO-2	Identify the primary marketing activities of an organization.	2,3	Remembering
CO-3	Make product marketing decisions based on product life cycle and product portfolio structure and explain how the brand-building process contributes to the success of products or services.	1,2,3	Understanding / Remembering
CO-4	Execute use pricing strategies to enhance marketing of products and services.	2,3	Applying
CO-5	Demonstrate how organizations use integrated marketing communication to support their marketing strategies.	2,5	Analysing

#### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
II	21UCCO22	PRINCIPLES OF MARKETING					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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Number of matches (☐) = 33 Relationship = High										

	Prepared by	Checked by
Name :	J. AsanyaFathima	Dr. A. Hamil
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. AdvancedAccountancy-R.L.GuptaandM.Radhaswamy-SulthanandSons
2. Advanced Accountancy - M.A. Arulanandam and K.S. Raman - Himalaya PublishingHouse

**REFERENCE BOOKS:**

1. Accountancy-S.P.JainandK.L.Narang-KalyaniPublishers
2. IntroductiontoAccountancy-T.S.Grewal-S.ChandandCompany
3. Advanced Accountancy - Dr. S.N. Maheswari- Vikas PublishingHouse
4. AdvancedAccountancy-M.C.Shukla&T.C.Grewal-S.ChandandCompany

**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 PartnershipAccounts.	3	Apply
CO-5	Understand the accounting procedure of DeathofaPartnerandDissolutionofaFirm and able to prepare realisationaccount.	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	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
CO-3	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
CO-4	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
CO-5	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Number of matches ( <input type="checkbox"/> ) = 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 student 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

Startup 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, 2<sup>nd</sup> 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	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-3	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>			
CO-4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-5	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		
Number of matches (☐) = 27 Relationship = Medium										

	Prepared by	Checked by
Name :	Dr. K. Ahamed Anis Fathima	Dr. A. Hamil
Signature :		Head of the Department

### SEMESTER – III

Course Title	<b>MODERN BANKING</b>
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 Regulation Amendment Act 2017 - Types of Banks - Reserve Bank of India - Functions - Various Departments of RBI - Methods of credit control - FRDI, Standing Deposit Policy.

#### UNIT II

Opening and Operation of Bank account - saving - current - recurring deposit - fixed deposit - procedure for opening of account – special type of customer - minor - partnership firm - joint stock companies - clubs and association - Cheques - features - Types - Crossing - types - Material alteration - marking of 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 – Tele Banking - 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

Islamic banking - Meaning - origin of Islamic banking - definition - objectives - features - principles - Islamic Banking Vs conventional banking - operating structure of Islamic banks - models of Islamic banking; sources and application of funds.

**TEXTBOOKS:**

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

**REFERENCEBOOKS:**

1. Theory and Practice of Banking – Reddy and Appanaiah - M/S.Himalaya Publishing House,Mumbai
2. Theory and Practice of Banking – Radhaswamyand Vasudevan.
3. Banking Law and Practice -S.N.LAL
4. Banking Law and Practice-Sundaram andVarshney
5. Banking Theory Law and Practice - 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 lawand practice in a banking context.	PSO – 1	Analysing
CO-3	Engage in critical analysis of the practice of banking law from a rangeof 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 Bankingconcept.	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)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Number of matches (☐) = 40 Relationship = High										
<b>Prepared by</b>						<b>Checked by</b>				
<b>Name :</b> K. Sheik Mydeen						<b>Dr. A. Hamil</b>				
Signature :						<b>Head of the Department</b>				

### 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 - PrenticeHall
2. Business Communication - AshaKaul - PrenticeHall
3. Business Communication-RSN Pillai andBagavathi

### 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	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
CO-2	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
CO-3	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
CO-4	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
CO-5	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>
Number of matches ( <input type="checkbox"/> ) = 31 Relationship = Medium										

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

### SEMESTER – III

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. AdvancedAccountancy-S.PJainandK.LNarang-KalyaniPublishers
2. AdvancedAccountancy-R.L.GuptaandM.Radhaswamy-Suthanandsons
3. Advanced Accountancy - I. Peer Mohamed, Dr. Shazuli Ibrahim PassPublications

### 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)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
CO-2	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-3	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-4	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CO-5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
Number of matches ( <input type="checkbox"/> ) = 35 Relationship = High										

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

## SEMESTER – IV

<b>Course Title</b>	<b>CONSUMER BEHAVIOR AND RIGHTS</b>
<b>Total Hrs.</b>	75
<b>Hrs./Week</b>	5
<b>Sub. Code</b>	21UCCO41
<b>Course Type</b>	CORE
<b>Credits</b>	4
<b>Marks</b>	100

### **General Objective:**

To impart knowledge about consumer behaviour and to gain the buying behaviour, market segmentation, and innovation decision making process and to learn the consumer rights.

### **Course Objectives: The learner will be able to:**

<b>CO</b>	<b>Course Objectives</b>
CO-1	To acquaint with knowledge about consumerbehaviour
CO-2	To infuse the buying motives and decision-making process
CO-3	To gain the cross-culture marketing analysis and innovations
CO-4	To know about the bases for segmenting consumer markets
CO-5	To learn the consumer rights

### **UNIT I: Introduction of consumer behaviour**

Consumer behaviour – meaning – definition – dimensions – nature – characteristics of Indianconsumer – consumer decision making process – factors influencingconsumer behaviour.

### **UNIT II: Buying behaviour**

Model of consumer behaviour – theory of consumer behaviour – buying motives – buying decision making process – customer satisfaction

### **UNIT III: Culture and Innovations**

Culture – meaning – definition – subculture – cross culture marketing analysis – diffusion of innovations –meaning and definition - nature – significance of new product – buying decision processes towards new products – brand loyalty

### **UNIT IV: Consumer and market segmentation**

Market segmentation – meaning – definition – firms of segmenting markets – criteria for selecting a market segment – bases for segmenting consumer markets – bases for segmenting industrial markets.

### **UNIT V: Consumer rights**

Consumer rights – meaning and definition – right of safety – right to be informed – right to choose – right to be heard – right to redress – right to consumer education – right to satisfaction of basic needs – right to a healthyenvironment.

### **TEXTBOOK:**

1. Consumer behaviour – Suja R.Nair
2. Consumer protection act1986.

### **REFERENCE BOOKS:**

1. Organizational behaviour – K.Aswhappa
2. Organizationalbehaviour–Dr.S.S.Khanka,S.Chand



### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the concept Consumer behaviour	1	Understating
CO-2	Gain knowledge on elements of buying motives	1,2	Remembering/ Understanding
CO-3	Able to analyse the Diffusion of innovation	2,5	Analysing
CO-4	Identify the Market segmentation	2	Evaluating
CO-5	Indicate knowledge of Consumer rights	3,5	Applying

### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
IV	21UCCO41	CONSUMER BEHAVIOUR AND RIGHTS					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	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-2	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CO-3	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
CO-4	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>
CO-5	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
Number of matches ( <input type="checkbox"/> ) = 33 Relationship = High										

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

## SEMESTER – IV

<b>Course Title</b>	<b>HUMAN RESOURCE MANAGEMENT</b>
<b>Total Hrs.</b>	60
<b>Hrs./Week</b>	4
<b>Sub. Code</b>	21UCCO42
<b>Course Type</b>	CORE
<b>Credits</b>	4
<b>Marks</b>	100

### **General Objective:**

To understand basic human resource concepts and to familiarize the students with manpower planning

### **Course Objectives: The learner will be able to:**

<b>CO</b>	<b>Course Objectives</b>
CO-1	To Understand the basic concept of Human Resource Management
CO-2	Learn Human Resources Planning related to recruitment and selection procedures.
CO-3	To reciprocate knowledge on training and career planning
CO-4	To obtain knowledge about salary and wages
CO-5	To study methods of performance appraisal

### **UNIT I: Concepts**

Meaning - Definition - Evolution - Nature of HRM – Role – Scope - Importance - Functions of HRM. Human Resource Accounting – meaning – Human Resource Audit – meaning.

### **UNIT II: Human Resource Planning**

Manpower Planning - Job analysis - Job Description and Specification - Recruitment - Characteristics and types - Selection Process - Tests and Interviews

### **UNIT III: Training and Development**

Introduction - Need and Importance -- steps in training - Methods in training - Career Planning and Development - Career counseling, Job rotation - Promotion and transfer - Retirement and other separation process

### **UNIT IV: Compensation**

Meaning - Wages and Salary Administration - factors - Wage Policy - Time rate and Piece rate - Bonus, Incentives and Benefits - Compensation administration - development of a sound compensation structure - Grievances Handling and Discipline.

### **UNIT V: Performance Appraisal**

Performance Appraisal -- Factors affecting Performance Evaluation - PAS (Performance Appraisal System) - Need and Importance - Methods of performance appraisal - 360 Degree Method, Assessment Centre Method, Behaviourally Anchored Rating Scale (BARS)

### **TEXTBOOKS:**

1. Human Resource Management - L.M. Prasad, Sultan Chand and Sons
2. Human Resource Management - Aswathappa, McGraw-Hill Education.

**REFERENCE BOOKS:**

1. Human Resource Management-Dr. C.B. Gupta, Sultan Chand and Sons
2. Personal Management-C.B. Memoria – Himalaya Publishing House- Mumbai
3. Human Resource Management-Randi. L. Decimone, Thomson Learning Third Edition

**Course Outcomes**

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Be familiar with concepts and functions of Human Resource Management	1,2	Understanding
CO-2	Be proficient in recruitment and selection of employees	1,2	Applying
CO-3	Develop competence and calibre in training and managing personnel in their career.	1,2	Evaluating
CO-4	Be an expert in allocation of funds on compensation packages for employees.	3,4	Creating
CO-5	Efficiently analyse employee performance and offer remedial measure	2,4	Evaluating

**Relationship Matrix**

Semester	Course Code	Title of the Course	Hours	Credit						
IV	21UCCO42	Human resource Management	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	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
CO-3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>
CO-4	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Number of matches ( <input type="checkbox"/> ) = 35 Relationship = High										

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

## SEMESTER – IV

<b>Course Title</b>	<b>COMPANY LAW</b>
<b>Total Hrs.</b>	<b>60</b>
<b>Hrs./Week</b>	<b>4</b>
<b>Sub. Code</b>	<b>21UCCO43</b>
<b>Course Type</b>	<b>CORE</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### **General Objective:**

The main objectives of this subject to provide the knowledge of company, shares and kinds of the company. It also describes the features of private companies in India and development of Indian companyact.

### **Course Objectives: The learner will be able to:**

<b>CO</b>	<b>Course Objectives</b>
CO-1	To determine the concept of company.
CO-2	To understand the Memorandum of Association and Articles of Association.
CO-3	To gain the knowledge of various types of shares.
CO-4	To know the duties and liabilities of a company secretary.
CO-5	To earn the legitimate awareness on winding up of a company.

### **UNIT I**

Company Definition-Characteristics-Lifting the Corporate Veil-Kinds of Companies-Incorporation of Company-Promoters-Preliminary Contracts-Provisional Contracts-One-man Company

### **UNIT II**

Memorandum of Association-Contents- Alteration of Memorandum- Doctrine of Ultra Vires- Articles of Association- Alteration of Articles – Limitation. Prospectus-Definition- Contents-Dematerialized securities.

### **UNIT III**

Membership-Rights and liabilities of member-types of shares-allotment of shares-effect of irregular allotment -Transfer and Transmission of Shares-Issue of shares-issue at discount and premium-issue of sweat equity shares, bonus shares,right shares-rules regarding dividend- kinds of share capital -Alteration of share capital -Reduction of Share capital – buy back of shares

### **UNIT - V**

Company Secretary– Meaning, Qualification, Appointment, Duties and Powers – Directors – Appointment-Disqualifications-Vacation of Office and Removal of directors – powers – Duties-liabilities -Managing Director-Manager-meeting of shareholders and directors -Requisites of Valid meeting-proxies -Voting and polling-Resolutions

### **UNIT V**

Prevention of Oppression and mismanagement-winding up-modes of winding up-winding up by the court-Voluntary winding up and winding up subject to supervision of court-Consequences of winding up.

### **TEXTBOOK:**

Company Law-N.D. Kapoor, Sultan Chand and Sons.

**REFERENCEBOOKS:**

1. B.K. Sen Gupta-Company Law-Eastern Law Book House
2. S.M. Shah-Lectures of Company Law, N.M. Tripathi Pvt.Ltd

**Course Outcomes**

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Know about the concept of company and shares.	1	Applying
CO-2	Know about the company law in India.	2,4	Applying
CO-3	Understand the use of the memorandum of association and article of association in a company, they also learn from this course.	1	Evaluating
CO-4	Use of prospectus in a company	2,4	Applying
CO-5	Understand the relationship between company and debenture holders.	1	Remembering/ Understanding

**Relationship Matrix**

Semester	Course Code	Title of the Course	Hours	Credit						
	21UCCO43	COMPANY LAW	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-2	<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
CO-3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-4	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-5	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Number of matches ( <input type="checkbox"/> ) = 37 Relationship = High										

	Prepared by	Checked by
Name :	Dr. M. Mohamed Siddik	Dr. A. Hamil
Signature :		Head of the Department

## SEMESTER – IV

<b>Course Title</b>	<b>IMPORT AND EXPORT PROCEDURE</b>
<b>Total Hrs.</b>	60
<b>Hrs./Week</b>	4
<b>Sub. Code</b>	21UCCO44
<b>Course Type</b>	Core
<b>Credits</b>	4
<b>Marks</b>	100

### **General Objective:**

To identify the procedures regarding import and export business and to motivate the students to involved business activities

### **Course Objectives: The learner will be able to:**

<b>CO</b>	<b>Course Objectives</b>
CO-1	To describe the features of international trade.
CO-2	To explain the Methods of Exchange control.
CO-3	To examine the procedure forexport
CO-4	To discuss the steps taken for import procedure
CO-5	To stimulate the Export promotion activity

### **UNIT 1: Internal and International Trade**

Internal trade – International trade – Difference between internal and international trade – Features of international trade – Advantages and Disadvantages.

### **UNIT 2: Balance of Trade**

Balance of trade – Difference between balance of trade and balance of payment – Components of balance of payment – Equilibrium and Disequilibrium in balance of payment – Measures for connectingdisequilibrium exchange control – Exchange control – Objectives – Methods of exchange control.

### **UNIT 3: Export procedure**

Export procedures – Steps – Processing of an export order – Export document related to shipment – documents related to payments.

### **UNIT 4: Import Procedure**

Import procedures – Obtaining I.E.C No. – Rights- Register cum – Membership certificate – Steps taken import procedure.

### **UNIT 5: Export Promotion**

Export Promotion – Objectives – Organizational Setup – Ministry ofCommerce – Autonomous bodies – Export Incentives – Marketing assistance – Import facilities for Exporters – Duty – Exemption scheme – Major problems of India's Export section.

### **TEXTBOOK:**

International Trade and Export Management - by Francis Cherunilam- Himalaya Publishing House, New Delhi

### **REFERENCEBOOKS:**

1. ExportImportProcedures&Documentation,Dr.SwapnaPillaimSahityaBhawan Publications

2. Money, Banking, International Trade and Public Finance - by D.M.Mithani-Himalaya Publishing House, NewDelhi
3. ExportManagement-byP.K.Khurana-GalgotiaPublishingCompany,NewDelhi
4. D.K. Jurara, Export Management, Galgotia Publishing Company – NewDelhi
5. Export and Import Procedures, Export and Import Procedures, Educreation Publishing
6. IBO-4ExportImportProceduresandDocumentation,SudhirKochhar,Gullybaba Publishing House (P)Ltd.

**Course Outcome:**

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Distinguish the differences between the Domestic and InternationalTrades.	1	Remembering
CO-2	Understand the factors that influence the Balance of Trade and Balance of Payment in Import and Export Enterprises.	1	Understanding
CO-3	Be informed about the Export procedures.	1,3	Analysing
CO-4	Study more on Import procedures		Evaluating
CO-5	Gather insights into theExport promotion measures in India.	3,5	Analysing

**Relationship Matrix**

Semester	Course Code	Title of the Course	Hours	Credit						
IV	21UCCO44	<b>IMPORT AND EXPORT PROCEDURE</b>	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	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		
CO-2	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
CO-4	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
CO-5	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>					
Number of matches ( <input type="checkbox"/> ) =28 Relationship = Medium										

	Prepared by	Checked by
Name :	<b>Dr. S.M.A. Syed Mohamed Khaja</b>	<b>Dr. A. Hamil</b>
Signature :		<b>Head of the Department</b>

## SEMESTER – IV

Course Title	INSOLVENCY AND BANKRUPTCY CODE, 2016
Total Hrs.	30
Hrs./Week	2
Sub. Code	21USCO42
Course Type	Skill Enhancement Course
Credits	2
Marks	100

### General Objective:

To study the legal aspects of the insolvency and Bankruptcy code 2016

### Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	To Know the Regulatory mechanism and Body on Bankruptcy
CO-2	To understand Bankruptcy procedure
CO-3	To execute the Bankruptcy process
CO-4	To acquaint with the powers and duties of Liquidator
CO-5	To gain knowledge on the process of Bankruptcy

### UNIT- I

Introduction-Applicability-Regulatory Mechanism and Regulatory Bodies- Corporate Insolvency Resolution Process: Definition and Initiation.

### UNIT-II

Moratorium and Public Announcement-Authority of Interim Resolution Professional- Duties-Committee of Creditors- Appointment of Resolution Professional- Duties-Meeting of Committee of Creditors.

### UNIT-III

Requirement of Resolution Plan-Insolvency Resolution Process Costs- Approval of Resolution Plans.

### UNIT- IV

Liquidation of a Corporate Person- Initiation-Appointment of Liquidator- Powers and Duties- Liquidation Estate.

### UNIT- V

Ascertaining Claim against Corporate Debtors-Verification of Claims- Admission or Rejection of Claims. Avoidance of Preferential Transaction- Avoidance of Under Valued Transaction- Transaction Defrauding Creditors- Distribution of Asset- Dissolution of Corporate Debtors.

### TEXTBOOK:

A Practical Guide to the Insolvency and Bankruptcy Code, 2016, Dr. Ashok Kumar Mishra, B.C. Publication

### REFERENCE BOOKS:

1. The Insolvency and Bankruptcy Code, 2016 As amended by The Insolvency and Bankruptcy Code (Second Amdt.) Act, 2020, Commercial Law Publishers (India) Pvt. Ltd.; 2021 edition
2. The Insolvency and Bankruptcy Code 2016 Bare Act 2021 Edition, Educreation Publishing.
3. Taxmann's Insolvency and Bankruptcy Code 2016, Taxmann; 12<sup>th</sup> Edition 2020.



4. Taxmann's Insolvency and Bankruptcy Law Manual – 'Amended', 'Updated' & 'Annotated' text of the IBC Code along with Relevant Rules/Regulations in a Highly-Structured Format, Taxmann Publications; 14<sup>th</sup> Edition, 2021.
5. Insolvency & Bankruptcy Code, Law and Practice with Insolvency Courts, Dr. Avadhesh Ojha, Tax Publishers; 2020 Edition.
6. A Comprehensive Guide to the Insolvency Professional Examination, Rajeev Babel, Bloomsbury India; 5<sup>th</sup> Edition (30 August 2021)

#### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	To know about the various term words about insolvency code	1,2	Understanding
CO-2	To know about the appointment of Authorities regarding insolvency related aspects	1,2,4	Remembering/ Understanding
CO-3	To know about the approval of plans	1,2,5	Applying
CO-4	To know about the liquidation of corporate	1,2,3	Analysing/ Creating
CO-5	To know about the claim details	1,2,4	Applying/ Creating

#### Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
IV	21USCO42	INSOLVENCY AND BANKRUPTCY CODE, 2016	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
CO-2	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-4	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
CO-5	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
Number of matches ( <input type="checkbox"/> ) = 35 Relationship = High										

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

## SEMESTER – IV

<b>Course Title</b>	<b>PRINCIPLES OF COMMERCE</b>
<b>Total Hrs.</b>	30
<b>Hrs./Week</b>	2
<b>Sub. Code</b>	21UNCO41
<b>Course Type</b>	NME
<b>Credits</b>	2
<b>Marks</b>	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:**

<b>CO</b>	<b>Course Objectives</b>
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 Aid 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	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
CO-2	<input type="checkbox"/>		<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CO-3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-4	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-5	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Number of matches (☐) = 35 Relationship = High										

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

## SEMESTER - V

<b>Course Title</b>	<b>CORPORATE ACCOUNTING</b>
<b>Total Hrs</b>	75
<b>Hrs/Week</b>	5
<b>Sub. Code</b>	21UCCO51
<b>Course Type</b>	Core
<b>Credits</b>	4
<b>Marks</b>	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	CORPORATE 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	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
CO-2	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
CO-3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
CO-4	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CO-5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Number of matches ( <input type="checkbox"/> ) = 37 Relationship = High										

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

## SEMESTER – V

<b>Course Title</b>	<b>COST ACCOUNTING</b>
<b>Total Hrs.</b>	75
<b>Hrs./Week</b>	5
<b>Sub. Code</b>	21UCCO52
<b>Course Type</b>	CORE
<b>Credits</b>	4
<b>Marks</b>	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:**

<b>CO</b>	<b>Course Objectives</b>
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 problem only)

**(Theory 40% and problems 60%)**

### **TEXTBOOK:**

Cost Accounting -S.P. Jain & Narang - M/s Kalyani Publishers

## REFERENCE BOOKS

1. Cost Accounting - R.S.N. Pillai M/s Sultan Chand & Sons; New Delhi
2. Cost Accounting - M.L. Agarwal, Sahitya Bhavan Publications
3. Cost Accounting - an introduction - B.M. Lal Nigam, I.C. Jain - Prentice Hall
4. Cost Accounting - Jawahar Lal, 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	21UCCO52	COST 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	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
CO-3	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
CO-4	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
Number of matches ( <input type="checkbox"/> ) = 36 Relationship = High										

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

## SEMESTER – V

<b>Course Title</b>	<b>BUSINESS LAW</b>
<b>Total Hrs.</b>	75
<b>Hrs./Week</b>	5
<b>Sub. Code</b>	21UCC053
<b>Course Type</b>	Core
<b>Credits</b>	4
<b>Marks</b>	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:**

<b>CO</b>	<b>Course Objectives</b>
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 discharge 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 &amp; Sons

**REFERENCE BOOKS:**

1. Law of Contract -Dr. SubbaRao
2. Law of Contract - AvtarSingh.

**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	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
CO-2	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
CO-3	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
CO-4	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
CO-5	<input type="checkbox"/>					<input type="checkbox"/>						
Number of matches ( <input type="checkbox"/> ) = 34 Relationship = High												

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

## SEMESTER – V

<b>Course Title</b>	<b>INCOME TAX AND LAW PRACTICE</b>
<b>Total Hrs.</b>	75
<b>Hrs./Week</b>	5
<b>Sub. Code</b>	21UCC054
<b>Course Type</b>	Core
<b>Credits</b>	4
<b>Marks</b>	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:**

<b>CO</b>	<b>Course Objectives</b>
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. Mehrotra

### **REFERENCE BOOKS:**

1. Income-tax Law & Practice – Gour & Narang
2. Student's 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	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-2	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-3	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-4	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Number of matches (☐) = 42 Relationship = High										

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

## SEMESTER – V

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

### **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:**

<b>CO</b>	<b>Course Objectives</b>
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 auditreport
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,contentandExtentofAuditDocumentation -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–AuditinAutomatedEnvironment–KeyFeatures

**TEXTBOOK:**

Auditing - B.N. Tandon -S. Chand&amp; 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, NewDelhi.
3. Fundamentals of Auditing - Kamal Gupta - Tata McGraw - HillEdition
4. Auditing-Dr.T.R.Sharma-SahityaPublications,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 auditevidence	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	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
CO-3	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
CO-4	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
CO-5	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Number of matches ( <input type="checkbox"/> ) = 34 Relationship = High										

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

## SEMESTER – V

Course Title	INSURANCE
Total Hrs.	60
Hrs./Week	4
Sub. Code	21UECO51B
Course Type	DSE 1B
Credits	4
Marks	

### General Objective:

To gain in- depth understanding about Insurance rules and policies and also to ensure knowledge about risk management.

### Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	To understand the principles of insurance and its importance.
CO-2	To impart knowledge on the principles of life insurance and the procedures.
CO-3	To gain in-depth knowledge about different types of general insurance.
CO-4	To Understand about the function of IRDA in order to control malpractices.
CO-5	To inculcate more knowledge about the various aspects of risk management

### UNIT I: INSURANCE

Meaning - Nature of Insurance Contract – Principle of Utmost Good Faith – Insurable interest – Proximity cause – Contribution and Subrogation – Indemnity – Legal Aspects of Insurance contract– Concept of Insurance – Need for Insurance – Globalization of Insurance Sector – Reinsurance – Co-insurance – Assignment Endowment – Types of Insurance Life insurance – General Insurance.

### UNIT II: LIFE INSURANCE

Features-classification of policies - Surrender Value - Introduction to Actuarial science-bonus- Policy - Application and acceptance-prospectus proposal forms and other related documents-Age proof, Special reports - Assignments- Nomination - Loans-surrender-Fore closure-Policy-Maturity claims-survival benefit-Payments death claims -Waiver of evidence of title-Early claims-Claim concession Presumption of death-Accident and disability benefits - Settlement options.

### UNIT III: GENERAL INSURANCE

Types of general insurance- Fire and Motor insurance- Health insurance- marine insurance – Automobile insurance (Burglary and personal accident Insurance in India)- Urban non-traditional insurance.

### UNIT IV: REGULATION OF INSURANCE IN INDIA

Control of malpractices, Negligence - Loss Assessment and Loss Control, Exclusion of Perils- Computation of Insurance Premium - Regulatory Framework of Insurance: Role, Power and Functions of IRDA – Composition of IRDA , IRDA Act 1999.

## UNIT V: CONCEPT OF RISK

Risk – meaning – Types of Risk - Managing Risk, Sources and Measurement of Risk - Risk Evaluation and Prediction - Disaster Risk Management.

### TEXTBOOKS:

1. Essentials of Insurance and Risk Management; Dr. P.K. Gupta Himalaya Publications
2. Insurance Theory and Practice; Tripathi and Paul

### REFERENCE BOOKS:

1. Principles and Practice: M.N. Mishra, S.P. Mishra S Chand Publishing
2. Principles and Practice of Insurance: A. Moorthy Marham Publications

### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Good understanding about the basics of Insurance.	1, 3	Remembering
CO-2	Gain knowledge on the principles of life insurance and its types	2,4	Understanding
CO-3	Acquire Knowledge about the various types of general insurance.	1,3	Evaluating
CO-4	Able to understand the regulatory framework of insurance in controlling the malpractices.	1, 3	Applying
CO-5	Familiarize with the various aspects of risk, its sources and measurements of risk	5	Analysing

### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
	21UECO51B	INSURANCE					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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>	
CO-3	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
CO-5	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Number of matches ( <input type="checkbox"/> ) = 30 Relationship = High										

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

## Semester – V

Course Title	INTELLECTUAL PROPERTY RIGHTS
Total Hrs.	60
Hrs./Week	4
Sub. Code	21UECO51C
Course Type	DSE
Credits	4
Marks	100

### General Objective:

To enable the students to learn and understand the structure of IPR and enable the students to know the Patents, Copy Rights and Trademarks.

### Course Objectives: The learner will be able to:

CO	Course Objectives
CO-1	To introduce the concept of Intellectual Property Right.
CO-2	To disseminate knowledge on patentability.
CO-3	To aware about mechanism ofcopyright.
CO-4	To know about the techniques of Trademarks.
CO-5	To disseminate knowledge on Geographical Indication.

### UNIT I

Introduction and the need for intellectual property right (IPR) –Kinds of Intellectual Property Rights – IPR in India: Paris Convention, 1883,the Berne Convention,1886, the Universal Copyright Convention, 1952, the WIPO Convention, 1967, the Patent Co-operation Treaty,1970, the TRIPS Agreement,1994

### UNIT II

Patents-Elements of Patentability: Novelty, non-obviousness(Inventive Steps), Industrial Application -Non - Patentable Subject Matter Registration Procedure, Rights and Duties of Patentee, Assignment and license.

### UNIT III

Nature of Copyright - original -literary, dramatic, musical, artistic works; cinematograph films and sound recordings - Registration Procedure,Termofprotection,Ownershipofcopyright,Assignmentand license ofcopyright.

### UNIT IV

Concept of Trademarks- Different kinds of marks (brand names, logos, signatures, symbols, wellknown marks, certification marks and service marks)-Non-Registerable Trademarks-Registration of Trademarks– Rightsofholderandassignmentandlicensingofmarks.

### UNIT V

Design: meaning and concept of novel and original – Procedure for registration, effect of registration and term of protection. Geographical indication: meaning, and difference between GeographicalIndication and Trademarks - Procedure for registration, effect of registration and term ofprotection



**TEXTBOOKS:**

1. Nithyananda, K V. (2019). Intellectual Property Rights: Protection and Management. India, IN: Cengage Learning India Private Limited.
2. Neeraj, P., & Khusdeep, D. (2014). Intellectual Property Rights. India, IN: PHI learning Private Limited.

**REFERENCE BOOK:**

1. Ahuja, V K. (2017). Law relating to Intellectual Property Rights. India, IN: Lexis Nexis.

**Course Outcomes**

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Get awareness about the need for and importance of IPR	1	Applying
CO-2	Facilitate filing of applications for Patents and other IPR	1,3,4	Remembering/ Understanding
CO-3	Recommend financial assistance for filing IPR	1,3,4	Creating
CO-4	Convert from the research outcome to apply for patents, trademarks and copyrights.	2,5	Evaluating
CO-5	Know the administrative procedure and approvals for patents, trademarks and copyrights.	2,5	Analysing

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credit		
V	21UECO51C	INTELLECTUAL PROPERTY RIGHTS					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	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CO-3	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-4	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CO-5	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
Number of matches (☐) = 34 Relationship = High										

	Prepared by	Checked by
Name :	Dr. M. Mohamed Siddik	Dr. A. Hamil
Signature :		Head of the Department

## SEMESTER – V

<b>Course Title</b>	<b>BASICS RESEARCH METHODS</b>
<b>Total Hrs.</b>	60
<b>Hrs./Week</b>	4
<b>Sub. Code</b>	21UECO52A
<b>Course Type</b>	DSE
<b>Credits</b>	4
<b>Marks</b>	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:**

<b>CO</b>	<b>Course Objectives</b>
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 PublishingHouse.
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). CengageLearning

**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	<b>BASICS RESEARCH METHODS</b>					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	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-2			<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>		<input type="checkbox"/>
CO-3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
CO-4	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
CO-5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
Number of matches ( <input type="checkbox"/> ) =29 Relationship = Medium										

	Prepared by	Checked by
Name :	<b>A.I. ShakulHameed</b>	<b>Dr. A. Hamil</b>
Signature :		<b>Head of the Department</b>

## SEMESTER – V

<b>Course Title</b>	<b>ACCOUNTING STANDARDS</b>
<b>Total Hrs.</b>	<b>60</b>
<b>Hrs./Week</b>	<b>4</b>
<b>Sub. Code</b>	<b>21UECO52B</b>
<b>Course Type</b>	<b>DSE</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### **General Objective:**

To have a solid foundation in accounting and reporting requirements of the companies Act and relevant Indian Accounting Standards.

### **Course Objectives: The learner will be able to:**

<b>CO</b>	<b>Course Objectives</b>
CO-1	Ensure companies in India adopt these standards to implement internationally recognised best practices
CO-2	Ensure that compliance is maintained worldwide
CO-3	Have a single framework for a single accounting system
CO-4	The standard was developed in accordance with IFRS principles
CO-5	Accounting systems used in India can be analysed and understood by global companies.

### **UNIT-I: INTRODUCTON:**

Introduction to Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Accounting Standards in India (AS) – Need for Convergence Towards Global Standards – International Financial Reporting Standards as Global Standards – Benefits of Convergence with IFRS – Applicability of Accounting Standards in India.

### **UNIT-II: AS 1, 2, 3, 4, 5, 7 and 9:**

AS-1: Disclosure of Accounting Policies – AS-2: Valuation of Inventories – AS-3: Cash Flow Statement – AS-4: Contingencies and Events Occurring after Balance Sheet Date – AS-5: Net Profit / Loss for the Period, Prior Period, Extraordinary Items and Changes in Accounting Policies – AS-7: Accounting for Construction Contracts – AS-9: Revenue Recognition.

### **UNIT-III: AS-10, 11, 12, 13, 14, 16 and 17:**

AS-10: Property Plant and Equipment – AS-11: Accounting for the Effects of Changes in Foreign Exchange Rates – AS-12: Accounting for Government Grants – AS-13: Accounting for Investments – AS-14: Accounting for Amalgamations – AS-16: Accounting for Borrowing Costs – AS-17: Segment Reporting.

### **UNIT-IV: AS-18, 19, 20, 22, 24, 26 and 29:**

AS-18: Related Party Disclosures – AS-19: Accounting for Leases – AS-20: Earnings Per Share – AS-22: Accounting for Taxes on Income – AS- 24: Discontinuing Operations – AS-26: Accounting for Intangibles – AS-29: Provisions, Contingent Liabilities and Contingent Assets.

**UNIT-V: Introduction of Ind AS:**

Introduction - Development in Ind AS – List of Ind AS – Significance of Ind AS – Carve outs/ins in Ind AS – AS Vs. Ind AS - Road map for implementation of Ind AS.

**TEXTBOOKS:**

1. Accounting Standards: Saini, HPH
2. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
3. Accounting Standards: Rawat D.S, Taxmann Allied Services Private Limited

**Reference Books:**

1. IFRS Concepts and Applications: Kamal Garg, Bharat Law House Pvt.Limited
2. Accounting Theory: Porwal L.S, TataMcGraw-Hill Publishing Company
3. Accounting Theory & Management Accounting: Jain S.P. & Narang K.L, Kalyani
4. Accounting Standards and Corporate Accounting Practices: Ghosh T.P, Taxman

**Course Outcomes**

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Describe the basic understanding and issuing principles & Procedures of Accounting Standards, Ind AS & IFRS.	1	Understanding
CO-2	Interpret and illustrate the accounts with relevant to accounting standard from 1 to 9	3,4	Analysing/ Applying
CO-3	Explain the accounting standard from 10 to 19.	3,4	Remembering/ Understanding
CO-4	Learn the deep insight of all the accounting aspects of accounting standard from 18 to 29.	3,4	Evaluating
CO-5	Companies can harmonize accounting rules so that global accounting principles can be built through harmonization.	3,4,5	Creating

**Relationship Matrix**

Semester	Course Code	Title of the Course	Hours	Credit						
V	21UECO52B	ACCOUNTING STANDARDS	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	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>				
CO-2	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-3	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-4	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-5	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Number of matches (☐) = 31 Relationship = High										

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

## SEMESTER – V

<b>Course Title</b>	<b>LOGISTICS MANAGEMENT</b>
<b>Total Hrs.</b>	<b>60</b>
<b>Hrs./Week</b>	<b>4</b>
<b>Sub. Code</b>	<b>21UECO52C</b>
<b>Course Type</b>	<b>DSE</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### **General Objective:**

Develop an understanding of the role of logistics in a market- oriented society and provide an opportunity for comprehensive analysis

### **Course Objectives: The learner will be able to:**

<b>CO</b>	<b>Course Objectives</b>
CO-1	To know the Concept of Logistics of Business
CO-2	To know the transportation of Logistical Business
CO-3	Able to know International Logistics and Supply Chain Management
CO-4	To know about international Insurance and risk management
CO-5	Able to know Logistical Business through AirTransportation

### **UNIT I:**

The Logistics of Business – The Logistical Value Proposition - The Workof Logistics – Logistical Operating Arrangements – Flexible Structure – Supply ChainSynchronization,

### **UNIT II:**

Transport Functionality, Principles and Participants – Transportation Service – Transportation Economics and Pricing –Transport Administration – Documentation

### **UNIT III:**

International Logistics and Supply Chain Management: Meaning and objectives, importance in global economy,Characteristics of global supply chains: Global SupplyChain Integration – Supply Chain Security – International Sourcing – Role of Government in controlling - international trade and its impact on Logistics and SupplyChain.

### **UNIT IV:**

International Insurance – Cargo movements – water damage – Theft – Privacy– pilferage – Other risk – perils with air shipments – Risk Retention – Risk Transfer – Marine Cargo Insurance – Coverage - A, B,C classes – Elements of air freight Policy – Commercial Credit -Insurance – Size of Vessels, Tonnage, Types of vessels- Container, - Combination ships – Non-vessel operatingcarriers

### **UNIT V:**

International Air transportation – Types of aircrafts – Air cargo-Regulations – Truck and Rail Transportation – Inter model – pipelines– Packaging objectives – TCL, LCC – Refrigerator – goods – customs duty – non-traffic barriers – customs cleaning process – International -logisticsInfrastructure

**TEXTBOOK:**

Dr. L. Natarajan, Logistics and Supply Chain Management, Margham Publications, Chennai – 600 017

**REFERENCE BOOKS**

1. Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGrawHill.
2. Burt, Dobbler, Starling, World Class Supply Management, TMH.
3. Donald J Bowersox, David J Closs, Logistical Management, TMH

**Course Outcomes**

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the concepts of Logistics and its importance in business.	1	Remembering
CO-2	Administer the economical transport functionality.	2,3	Analysing
CO-3	Know about the International Logistics and the supply chain management.	1,3,4	Understanding
CO-4	Be acquainted with the international cargo insurance policies.	2,4	Remembering
CO-5	Evaluate both domestic and international transportation problems and find effective solutions.	2,5	Evaluating

**Relationship Matrix**

Semester	Course Code	Title of the Course	Hours	Credit						
	21UECO52C	<b>LOGISTICS MANAGEMENT</b>	<b>60</b>	<b>4</b>						
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
CO-2		<input type="checkbox"/>		<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		
CO-4	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
Number of matches ( <input type="checkbox"/> ) = 31 Relationship = High										

	Prepared by	Checked by
Name :	<b>M.N Mohammed Abusali Sheik</b>	<b>Dr. A. Hamil</b>
Signature :		<b>Head of the Department</b>

## SEMESTER – V

<b>Course Title</b>	<b>ADVERTISING</b>
<b>Total Hrs.</b>	30
<b>Hrs./Week</b>	2
<b>Sub. Code</b>	21USCO51
<b>Course Type</b>	SEC V
<b>Credits</b>	2
<b>Marks</b>	100-

### **General Objective:**

At the end of the course, students will be able to learn the role of Advertising in commercial endeavors and shall be able to appreciate functions of advertising and advertising agencies.

### **Course Objectives: The learner will be able to:**

<b>CO</b>	<b>Course Objectives</b>
CO-1	Identify objectives behind advertising
CO-2	Learn about the marketing research
CO-3	Explain various advertising media
CO-4	Comprehend the functions of Advertising Agency
CO-5	Identify the ethical and legal issue of advertising

### **UNIT I: Advertising**

Advertising in Marketing Mix -Nature -Scope –Kinds -Advertising as a career-Economics aspects of advertising.

### **UNIT II: Marketing research and advertising budget**

Marketing research for advertising - Consumer, media and product - Advertising Strategy - Objectives - Principles - DAGMAR - Advertising budget -Process- Methods

### **UNIT III: Advertising copy and media**

Advertising campaign - Planning Creativity-Advertisement copy - Types - Components -Essentials - Copy layout - Visualisation to layout -- Advertising Media -Types -Selection Scheduling -New media options: Internet.

### **UNIT IV: Advertising agency**

Advertising Agency-Functions–Organisation-Agencyrelationshipwith client and with media selection of an agency- Agencycompensation.

### **UNIT V: Effectiveness of advertising**

Measuring effectiveness of advertising - Pre-testing – Post-testing- Advertising audit - Social, ethical and legal aspects of advertising- Control and regulation overadvertising.

### **TEXTBOOKS**

S.A. Chunawalla, K. J Kumar, K.C. Sethia, G.V. Subramanian UG Suchark, Advertising theory and practice 4<sup>th</sup>Ed., HimalayaPublishers.

### **REFERENCE BOOKS**

1. Manendra Mohan – Advertising Management – Concepts and Cases, TMH
2. S.A.Chunawalla – Advertising Sales and Promotion Management , Himalaya Publishers
3. M.N.Mishra – Sales Promotion and Advertising Management 2nd Ed,Himalaya Publishers



### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Know about the concept of advertising	PSO 1	Remembering
CO-2	Know about the marketing research	PSO 2	Remembering
CO-3	Understand the importance of advertising copy and various types of advertng media	PSO 3	Understanding
CO-4	Know about the concept of advertising agency	PSO 1	Understanding
CO-5	To amylase the effectiveness of advertising	PSO 1	Analysis

### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit				
	---	-----					---	---				
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 :	OmerayFarook J A M	Dr. A. Hamil
Signature :		Head of the Department

## VI SEMESTER

<b>Course Title</b>	<b>MANAGEMENT ACCOUNTING</b>
<b>Total Hrs</b>	90
<b>Hrs/Week</b>	6
<b>Sub. Code</b>	21UCCO61
<b>Course Type</b>	Core
<b>Credits</b>	4
<b>Marks</b>	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 and Co.
2. Management Accounting - S.P. Gupta
3. Management Accounting - Dr. M. Wilson, Himalaya Publishing House

**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	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
CO-2	<input type="checkbox"/>		<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-3	<input type="checkbox"/>		<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-4	<input type="checkbox"/>		<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-5	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Number of matches ( <input type="checkbox"/> ) = 29 Relationship = High										

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

## SEMESTER – VI

<b>Course Title</b>	<b>INDIRECT TAXES</b>
<b>Total Hrs.</b>	75
<b>Hrs./Week</b>	5
<b>Sub. Code</b>	21UCCO62
<b>Course Type</b>	Core
<b>Credits</b>	4
<b>Marks</b>	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:**

<b>CO</b>	<b>Course Objectives</b>
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 rates 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:**

Indirect Taxes – CA S. Balasubramanian

**REFERENCE BOOKS:**

1. Goods and Services Tax, Dr. H.C. Mehrotra and V.P. Agarwal, SahityaBhawan Publications,Agra.
2. GST-ABriefIntroduction,L.V.R.PrasadandG.J.KiranKumar,PKPublishers.
3. Provisions of GST Act2016.
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	21UCC062	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	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
CO-2	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-3	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-5	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Number of matches ( <input type="checkbox"/> ) = 40 Relationship = High										

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

## SEMESTER – VI

<b>Course Title</b>	<b>INDUSTRIAL LAW</b>
<b>Total Hrs.</b>	75
<b>Hrs./Week</b>	5
<b>Sub. Code</b>	21UCC063
<b>Course Type</b>	Core
<b>Credits</b>	4
<b>Marks</b>	100

### **General Objective:**

To enable the students to acquire knowledge on basic Industrial Laws

### **Course Objectives: The learner will be able to:**

<b>CO</b>	<b>Course Objectives</b>
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-off 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	21UCCO63	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	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-2	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-3	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-4	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-5	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
Number of matches ( <input type="checkbox"/> ) = 36 Relationship = High										

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

## SEMESTER – VI

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

### **General Objective:**

To gain theoretical knowledge and skill in Tally

### **Course Objectives: The learner will be able to:**

<b>CO</b>	<b>Course Objectives</b>
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)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
CO-3	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CO-5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Number of matches (☐) = 39 Relationship = High										

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

## SEMESTER – IV

<b>Course Title</b>	<b>INTERNATIONAL BUSINESS</b>
<b>Total Hrs.</b>	4
<b>Hrs./Week</b>	60
<b>Sub. Code</b>	21UECO61B
<b>Course Type</b>	Elective
<b>Credits</b>	4
<b>Marks</b>	100

### **General Objective:**

To familiarize the students with the concepts of international business

### **Course Objectives: The learner will be able to:**

<b>CO</b>	<b>Course Objectives</b>
CO-1	To attain a understanding of concepts of international business environment
CO-2	To know the concepts of international monetary system
CO-3	Learn about the concept of Balance of Payment and study about flow of goods and services between countries
CO-4	To understand multinational corporations
CO-5	To learn about foreign direct investment

### **UNIT I: International Business:**

Nature, importance, and scope – Mode of entry into international business -Framework for analyzing international business environment – geographical, economic, socio-cultural, political and legal environment. International trade barriers.

### **UNIT II: International Monetary and Financial System:**

Importance of international finance; Bretton woods conference and afterward, IMF and the World Bank-ADB-WTO-

### **UNIT III: The balance of Payment and International Linkages:**

Balance of payments and its components; the international flow of goods, services, and capital

### **UNIT IV: Multinational Corporations:**

Conceptual framework of MNCs; MNCs and host and home country relations; Technology transfers – importance and types.

### **UNIT V: Foreign Direct Investment:**

Foreign Direct Investment (FDI) – foreign indirect investment- foreign investment instrument – GDR, ADR.

### **TEXTBOOKS:**

1. International Business, Bimal Jaiswal, Himalaya Publishing House, Mumbai.
2. International Business, Paul, Justin, Prentice Hall of India, New Delhi

### **REFERENCE BOOKS:**

1. International Business: Text and Cases, Francis Cherunilam, Prentice Hall of India, New Delhi
2. International Business, Sumati Verma, Pearson Education
3. International Business, V.K. Bhalla, S. Chand Publishing
4. Adhikary, Manab, Global Business Management, McMillan, New Delhi.

5. Black and Sundaram, International Business Environment, Prentice Hall of India, NewDelhi
6. Aswathappa, International Business, Tata McGraw Hill Publications, NewDelhi.

#### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Better understanding on the international business environment in the current scenario.	1,3	Understanding
CO-2	Acquired knowledge about the role of IMF, World Bank, ADB and WTO in initiating international business ventures.	1,3	understanding
CO-3	Familiar with the importance of a balanced international trade.	2,3	Evaluating
CO-4	Obtained knowledge on the functioning of Multinational Corporations and their trade relationship with Indian Companies.	1,2	Applying
CO-5	Awareness on Foreign Direct Investment.	2,4	Applying

#### Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
VI	21UECO61B	INTERNATIONAL BUSINESS	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	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>		
CO-3	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		
CO-4			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
CO-5		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
Number of matches (☐) = 25 Relationship = High										

	Prepared by	Checked by
Name :	<b>P. AmraMariyam</b>	<b>Dr. A. Hamil</b>
Signature :		<b>Head of the Department</b>

## SEMESTER – VI

<b>Course Title</b>	<b>OFFICE MANAGEMENT</b>
<b>Total Hrs.</b>	60
<b>Hrs./Week</b>	4
<b>Sub. Code</b>	21UECO61C
<b>Course Type</b>	DSE 3 C
<b>Credits</b>	4
<b>Marks</b>	100

### **General Objective:**

To familiarize students with the principles, functions and techniques of office management used to effectively manage business enterprises. To impart the basic knowledge about secretarial practice.

### **Course Objectives: The learner will be able to:**

<b>CO</b>	<b>Course Objectives</b>
CO-1	To enable the students to understand the concept of office management.
CO-2	Know about the qualities, duties and responsibilities of office manager.
CO-3	To master the knowledge of Filing.
CO-4	Explain the concept of indexing.
CO-5	Educate the students to prepare the report.

### **UNIT I**

Introduction: Meaning, functions of modern office - primary functions - administrative Management functions - importance of office management - Principles of office management and organization Chart - Job - Office Manuals - Flow of Work - Delegation -

### **UNIT II**

Centralization and decentralization of office services - meaning. Office Manager, Qualifications - duties - qualities of office manager - Arrangement, site or location of office - Layout of office - Open Office and Private Office.

### **UNIT III**

Furniture - Correspondence and Mail - centralized, decentralized Correspondence - merits and demerits - mail management - Filing and indexing: Filing: Meaning - importance - types - objective - essentials of good filing system - centralized and decentralized filing - methods of filing - filing equipment.

### **UNIT IV**

Indexing: meaning - need - objectives - essentials of good indexing - types - Weeding of old records. Office Stationery - Purchase - Control of Stationery - Consumption of Stationery - Forms - importance - advantages and disadvantages - types. Office Appliances - importance - Advantages - disadvantages - types.

## UNIT V

Environment and working conditions - Work place quality 5S - Office equipment - Meaning and importance of office automation – objectives of office mechanization - Kinds – Report – stages in reporting – guiding principles for a good report

### TEXTBOOK:

Office Management, R S N Pillai & Bagavathi, S. Chand

### REFERENCE BOOKS:

1. Office Organisation and Management, S P Arora, Vikas Publishing
2. Principles of Office Management, R.C. Bhatia, Lotus Press, New Delhi
3. P.K.Ghosh, Office Management, Sultan Chand & Sons, New Delhi
4. R.K. Chopra and Priyanka Gauri, Office Management, Himalaya Publishing House

### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Know about the functions and importance of managing an office.	1	Remembering
CO-2	Understand the role of an office manager	2,3	Remembering
CO-3	Develop skills in office correspondences.	2,3	Evaluating
CO-4	Execute use Office Forms and modern office Appliances	1,3,4	Applying
CO-5	Adopt 5S techniques to ensure quality of work in an office. Prepare an office manual, or a report.	2,5	Remembering

### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
VI	21UECO61C	OFFICE 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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
CO-3		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-4				<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-5				<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Number of matches ( <input type="checkbox"/> ) = 30 Relationship = High										

	Prepared by	Checked by
Name :	J. Asaniya Fathima	Dr. A. Hamil
Signature :		Head of the Department

## SEMESTER – VI

Course Title	SALESMANSHIP
Total Hrs.	30
Hrs./Week	2
Sub. Code	21USCO61
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. Kirkpatrick – South Western 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	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>		
CO-3		<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-4	<input type="checkbox"/>	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Number of matches ( <input type="checkbox"/> ) = 27 Relationship = High										

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

# **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**



**Draft CBCS**

**Syllabus For**

**B.COM.**

**(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)**



<b>Sl. No.</b>	<b>Title of the paper</b>	<b>Subject Code</b>	<b>Page No.</b>
1	Introduction to Accounting	21UCCO11	4
2	Business Organisation and Management	21UCCO12	6
3	Financial Accounting	21UCCO21	8
4	Principles of Marketing	21UCCO22	10
5	Advanced Accounting	21UCCO31	12
6	Entrepreneurial Development	21UCCO32	14
7	Modern Banking	21UCCO33	16
8	Business Communication	21UCCO34	18
9	Basics in Accounting	21UNCO31	20
10	Consumer Behavior and Rights	21UCCO41	22
11	Human Resource Management	21UCCO42	24
12	Company Law	21UCCO43	26
13	Import and Export procedure	21UCCO44	28
14	Insolvency and Bankruptcy code	21USCO42	30
15	Principles of Commerce	21UNCO41	32
16	Corporate Accounting	21UCCO51	34
17	Cost Accounting	21UCCO52	36
18	Business Law	21UCCO53	38
19	Income Tax Law and Practice	21UCCO54	40
20	Auditing (or)	21UECO51A	42
21	Insurance (or)	21UECO51B	44
22	Intellectual Property Rights	21UECO51C	46
23	Basics Research Methods (or)	21UECO52A	48
24	Accounting Standards (or)	21UECO52B	50
25	Logistics Management	21UECO52C	52
26	Advertising	21USCO51	54
27	Management Accounting	21UCCO61	56
28	Indirect Taxes	21UCCO62	58
29	Industrial Law	21UCCO63	60
30	Tally ERP (or)	21UECO61A	62
31	International Business (or)	21UECO61B	64
32	Office Management	21UECO61C	66
33	Salesmanship	21USCO61	68

## COURSE PATTERN STRUCTURE

### CBCS Syllabus – B.Com.

(Applicable for students admitted in June 2021 and onwards)

SEM	P	Title of the paper	Sub Code	H/W	C	Marks		
						I	E	T
I	Part I	Language T – I	21ULTA11	6	3	25	75	100
		Language A – I	21ULAR11					
	Part II	Communicative English I	21ULEN11	6	3	25	75	100
	Core I	Introduction to Accounting	21UCCO11	5	4	25	75	100
	Core II	Business Organisation and Management	21UCCO12	5	4	25	75	100
	Allied I	Business Economics	21UAEC11	6	4	25	75	100
	AECC	AECC-Value Education-I/II	21USVE1A	2	2	25	75	100
AECC-Value Education-I/II		21USVE1B						
II	Part I	Language Tamil – II	21ULTA21	6	3	25	75	100
		Language Arabic – II	21ULAR21					
	Part II	Communicative English II	21ULEC21	6	3	25	75	100
	Core III	Financial Accounting	21UCCO21	5	4	25	75	100
	Core IV	Principles of Marketing	21UCCO22	5	4	25	75	100
	Allied I/2	Indian Economic Development	21UAEC21	6	4	25	75	100
	AECC	AECC-Environmental Science	21UENS21	2	2	25	75	100
III	Core V	Advanced Accounting	21UCCO31	5	4	25	75	100
	Core VI	Entrepreneurial Development	21UCCO32	4	4	25	75	100
	Core VII	Modern Banking	21UCCO33	4	4	25	75	100
	Core VIII	Business Communication	21UCCO34	4	4	25	75	100
	Allied II/1	Business Mathematics	21UAEC31	6	4	25	75	100
	SEC I	SEC-I(Common) Introduction to Computers	21USCO31	2	2	25	75	100
	SEC II	SEC-II(MOOC NPTEL Course)	21USCO32	2	2	25	75	100
	NME I	Basics in Accounting	21UNCO31	2	2	25	75	100
	-	Library Reading Hour	-	1	-			

SEM	P	Title of the paper	Sub Code	H/W	C	Marks		
						I	E	T
IV	Core IX	Consumer Behavior and Rights	21UCCO41	5	4	25	75	100
	Core X	Human Resource Management	21UCCO42	4	4	25	75	100
	Core XI	Company Law	21UCCO43	4	4	25	75	100
	Core XII	Import and Export procedure	21UCCO44	4	4	25	75	100
	Allied –II/2	Business Statistics	21UAEC41	6	4	25	75	100
	SEC III	SEC-III Soft Skills	21USCO41	2	2	25	75	100
	SEC IV	Insolvency and Bankruptcy code	21USCO42	2	2	25	75	100
	NME II	Principles of Commerce	21UNCO41	2	2	25	75	100
		ECA	-		1			
		SOP	-		1			
		Field work/Internship/ Training	-		2			
	Library Reading Hour	-	1	-				
V	Core XIII	Corporate Accounting	21UCCO51	5	4	25	75	100
	Core XIV	Cost Accounting	21UCCO52	5	4	25	75	100
	Core XV	Business Law	21UCCO53	5	4	25	75	100
	Core XVI	Income Tax Law and Practice	21UCCO54	5	4	25	75	100
	DSE I	Auditing (or)	21UECO51A	4	4	25	75	100
		Insurance (or)	21UECO51B					
		Intellectual Property Rights	21UECO51C					
	DSE II	Basics Research Methods (or)	21UECO52A	4	4	25	75	100
		Accounting Standards (or)	21UECO52B					
Logistics Management		21UECO52C						
SEC V	Advertising	21USCO51	2	2	25	75	100	
VI	Core XVII	Management Accounting	21UCCO61	6	4	25	75	100
	Core XVIII	Indirect Taxes	21UCCO62	5	4	25	75	100
	Core XIX	Industrial Law	21UCCO63	5	4	25	75	100
	DSE III	Tally ERP (or)	21UECO61A	4	4	25	75	100
		International Business (or)	21UECO61B					
		Office Management	21UECO61C					
	DSE IV	Project	21UECO62	8	6			100
SEC VI	Salesmanship	21USCO61	2	2			100	
	Total							

# Allied Economics

## B.COM

I SEMESTER	
<b>Course Title</b>	<b>BUSINESS ECONOMICS</b>
<b>Total Hrs</b>	90
<b>Hrs/Week</b>	6
<b>Sub. Code</b>	<b>21UAEC11</b>
<b>Course Type</b>	
<b>Credits</b>	4
<b>Marks</b>	100

\* **Common Allied Course for B.Com. and B.Com. (Finance)**

### General Objectives:

To develop ideas based on that information to solve problems in the business fields.

### Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	Understand the basic concepts and scope of Business Economics.
CO-2	Explain the importance, types and method of measuring elasticity of demand.
CO-3	Know the Production function, cost of production.
CO-4	Learn about Different forms of market.
CO-5	Have a proper understanding of profit, profit policy and break -even analysis.

### UNIT I: Introduction:

Definition – Meaning and Scope of Business Economics – Basic concepts – Importance and limitations of Business Economics – Law of Diminishing Marginal utility – Consumer’s Surplus.

### UNIT II: Demand Analysis:

Meaning – Kinds – Determinants – Law of Demand; Elasticity of demand – Meaning – Importance and Concept of Elasticity of Demand - Price Elasticity of Demand – Income Elasticity of Demand – Cross Elasticity – Methods of measuring Elasticity of Demand; Demand Forecasting – Meaning – Objectives – Types – Methods.

### UNIT III: Production Analysis:

Meaning of Production – Factors of Production – Production function – Isoquants – Law of Variable Proportions – Returns to Scale – Economies and Diseconomies – Cost of Production – short – run and long – run cost curves – optimum firm; Objectives of Firm.

### UNIT IV: Market Structure:

Meaning – Different forms of Market – Perfect Competition – Features – Price Determination under Perfect Competition; Monopoly – Meaning and Types – Price Discrimination; Monopolistic Competition – Features - Price and Output.

### UNIT V: Profit Analysis:

Meaning – Types – Functions of Profit; Profit Policy – Break Even Analysis – Assumptions – Uses – Limitations – Profit Forecasting – Concepts – Methods.

### TEXT BOOK:

1. S. Sankaran, Business Economics, Margham Publications, Chennai.

### REFERENCE BOOKS:

1. Business Economics By Bani Mazumdar &V.G.Mankar–Himalaya Publishing House, Bombay
2. Business Economics – A.R.Arya Sri, V.V.Ramamoorthy, Tata McGraw Hill Companies
3. Managerial Economics by R.L.Varshney&K.L.Maheswari – Sultan Chand & Sons, New Delhi

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the concept and scope of Business Economics.	1,3	Understanding
CO-2	Analyse the various methods of measuring elasticity of demand	1,2	Analyzing
CO-3	Distinguish between short run and long run cost curves.	1,2,5	Analyzing
CO-4	Assess the operations of markets under various competitive conditions	1,5	Evaluating
CO-5	Construct break – even analysis	1,2,5	Creating

#### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
I	21UAEC11	BUSINESS ECONOMICS					90 Hrs	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO3	PLO4	PLO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓	✓	✓		✓		
CO-2	✓	✓	✓	✓		✓	✓			
CO-3	✓	✓	✓	✓		✓	✓			✓
CO-4	✓	✓	✓	✓		✓				✓
CO-5	✓	✓	✓	✓		✓	✓			✓
Number of matches (✓) = ...32 Relationship = Low/Medium/High										

Prepared by	Checked by
Dr.M. Sulthana Barvin	Dr.M. Sulthana Barvin

II SEMESTER	
<b>Course Title</b>	<b>INDIAN ECONOMIC DEVELOPMENT</b>

<b>Total Hrs</b>	90
<b>Hrs/Week</b>	6
<b>Sub. Code</b>	<b>21UAEC21</b>
<b>Course Type</b>	
<b>Credits</b>	4
<b>Marks</b>	100

**Objectives:**

To gives an ideas to the students to make our country to the developed stage.

**Course Objectives: The learner will be able to**

<b>CO</b>	<b>Course Objectives</b>
CO-1	Understand of the features of Indian Economy, Planning and New Economic Reforms.
CO-2	To acquaint the students with important areas like Population, Poverty, Unemployment and Inequality of Income.
CO-3	To enlighten the concept of Agricultural productivity and marketing.
CO-4	To Know the various types of Industries and its policies.
CO-5	To get a clear idea about Infrastructure and External Environment of India.

**UNIT I: Introduction:**

Features of Indian Economy – Economic Development Vs Economic Growth - Factors Determining Economic Development – Planning – Types – Objectives – Achievements and Failures of Recent Plan – Impact of Twelfth Plan - New economic Reforms in India (Liberalization, Privatization and Globalization) Features – Arguments for and against.

**UNIT II: Demographic Profile (Population, Poverty, Unemployment):**

Population: – Population Growth – Causes – Effects – Remedial Measures - Population Policy – Features; Poverty: Meaning – Poverty line – causes – Antipoverty Measures; Unemployment: Meaning – Types – Causes – Remedial measures – Inequality of Incomes: Meaning – causes – Effects.

**UNIT III: Agriculture:**

Agricultural productivity – Concept – Difference between Agricultural Production and Productivity – Causes of Low Productivity, Green Revolution: Features – Consequences, Agricultural Finance: Needs – Sources, Agricultural Marketing: Concept – Objectives – Significance – Problems.

**UNIT IV: Industries:**

Role of Industries in Economic Development – Large Scale Industries (Cotton and Textile, Sugar, Iron & Steel) – Importance – Problems – Small Scale industries – Importance – Problems; New Industrial Policy 1991 and in the Twelfth Plan

**UNIT V: Infrastructure and External Environment of India:**

Transport Services – Recent Development in Railways – Roadways – Waterways – Airways – Foreign Direct Investment - Concept; IMF and IBRD – Objectives and Functions – Benefits to India; WTO and India.

**TEXT BOOK:**

S. Sankaran, Business Economics, Margham Publications, Chennai.

**REFERENCE BOOKS:**

1. Ruddar Dutt& KPM Sundaram, Indian Economy, S. Chand & Company Ltd, New Delhi.
2. C. Dhingra, Indian Economic Development, Sultan Chand & Sons, New Delhi

<b>CO</b>	<b>Course Outcomes</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
-----------	------------------------	-----------------------	------------------------

CO-1	Interpret the various measures of Economic Reforms.	1, 5	Understanding
CO-2	Explain the causes, effects and control measures on population, poverty and unemployment.	1,3	Understanding
CO-3	Distinguish between Agricultural production and productivity.	1, 2, 3	Analyzing
CO-4	Assess the Industry wise Development, Problems and Policies.	1,3,5	Evaluating
CO-5	Create inter linkages between Infrastructure and Economic Development.	1, 3,4,5	Creating

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credit		
II	21UAEC21	INDIAN ECONOMIC DEVELOPMENT					90 Hrs	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO3	PLO4	PLO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓		✓				✓
CO-2	✓	✓	✓	✓	✓	✓		✓		
CO-3	✓	✓	✓	✓	✓	✓	✓	✓		
CO-4	✓	✓	✓	✓	✓	✓		✓		✓
CO-5	✓	✓	✓	✓	✓	✓		✓	✓	✓
Number of matches (✓) = .....38 Relationship = Low/Medium/High										

Prepared by	Checked by
Dr.M. Sulthana Barvin	Dr.M. Sulthana Barvin

III SEMESTER	
Course Title	BUSINESS MATHEMATICS
Total Hrs	90
Hrs/Week	6
Sub. Code	21UAEC31
Course Type	

<b>Credits</b>	4
<b>Marks</b>	100

**\* Common for B.Com. and B.Com.(Finance)**

**Objectives:**

To provide basic knowledge of the applications of mathematics in Business.

**Course Objectives: The learner will be able to**

<b>CO</b>	<b>Course Objectives</b>
CO-1	To understand the basic concepts of number system and equations
CO-2	To acquire knowledge on logarithms and arithmetic progression.
CO-3	To know the slope of the line, parallel line perpendicular line
CO-4	Familiarize the Concept of matrices.
CO-5	Use simple and compound interest to do business calculations

**UNIT I: Number System and Equations:**

Counting techniques – Natural – Whole – Rational – Irrational – Real Numbers – Algebraic Expression – Factorization – Equations – Linear equations with two or three unknowns – Solutions of Quadratic equations – Permutations – Combinations.

**UNIT II: Theory of Indices:**

Indices – Fractional Indices – Logarithms; Properties – laws of Logarithms – Common Logarithms – Arithmetic progression –  $n^{\text{th}}$  term – sum of  $n$  terms.

**UNIT III: Analytical Geometry:**

Distance between two points in a plane slope of a Straight line – equation of straight line – point of intersection of two lines – applications (1) Demand and Supply (2) Cost Output (3) Break – Even Analysis.

**UNIT IV: Matrices**

Basic concepts – matrix Addition – Scalar multiplication – Multiplication of Matrix – Inverses of a Matrix – solution of a system of linear equations – matrix method.

**UNIT V: Commercial Arithmetics:**

Percentages – Ratio and Proportions – Simple Interest – Compound Interest – Annuities – Depreciation – Discount – Banker's discount – True discount.

**(Theory 40% and problems 60%)**

**TEXT BOOK:**

Dr. M. Wilson, Business MathematicS, Woodland Publishing Company, Kulasekharam

**REFERENCE BOOKS:**

1. D.C.Sancheti and V.K.Kapoor, Business Mathematics, Sultan Chand & Sons, New Delhi.
2. G.K.Ranganath, A text book of Business Mathematics, Himalaya Publishing House, Delhi.

<b>CO</b>	<b>Course Outcomes</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
CO-1	Understand the numerical information that forms the basis of decision making in economic applications.	1,5	Understanding
CO-2	Examine Indices, logarithms and arithmetic progression.	1,5	Applying
CO-3	Analyse the different graphical lines in the field of economics	1,2,5	Analyzing
CO-4	Asses the various equations with the help of matrix inverse method	1,5	Evaluating
CO-5	Solve problems in the areas of simple and compound interest, depreciation and discount in businesses.	1,2,5	Creating



### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
III	21UAEC31	BUSINESS MATHEMATICS					90 Hrs	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO3	PLO4	PLO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓		✓				✓
CO-2	✓	✓	✓	✓		✓				✓
CO-3	✓	✓	✓	✓		✓	✓			✓
CO-4	✓	✓	✓	✓		✓				✓
CO-5	✓	✓	✓	✓		✓	✓			✓
Number of matches (✓) = .....32 Relationship = Low/Medium/High										

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IV SEMESTER	
<b>Course Title</b>	<b>BUSINESS STATISTICS</b>
<b>Total Hrs</b>	90
<b>Hrs/Week</b>	6
<b>Sub. Code</b>	<b>21UAEC41</b>
<b>Course Type</b>	
<b>Credits</b>	4
<b>Marks</b>	100

\* Common Allied Course to B.Com. and B.Com. (Finance)

#### Objectives:

To impart the basis in Statistics to help students acquire new skills on the application of statistical tools and techniques to research in Economics.

**Course Objectives: The learner will be able to**

CO	Course Objectives
CO-1	Familiarize the concepts of Statistics.
CO-2	Determine the mean, median and mode of grouped and ungrouped data.
CO-3	Know the complementary relationship of skewness with measures of central tendency and dispersion in the data.
CO-4	To have a proper understanding of Correlation and Regression Analysis.
CO-5	To independently calculate various types of Index Numbers and Time Series

**UNIT I – Introduction:**

Meaning and Definition – Functions – Scope – Limitations - Collection of Data – Primary Data – Methods – Secondary Data – Sources – Classification and Tabulation of Data – Objectives – Types - Diagrams and Graphs – Types.

**UNIT II – Measures of Central Tendency and Dispersion:**

Measures of Central Tendency – Objectives – Requisites of a Good Average – Types of Averages – Arithmetic Mean – Median – Mode; Measures of Dispersion – Meaning – Methods of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation.

**UNIT III – Skewness, Moments and Kurtosis:**

Meaning - Types – Measures of Skewness – Karl Pearson’s Co – efficient of Skewness – Bowley’s Co –efficient of Skewness – Kelly’s Co-efficient of Skewness - Measures of Skewness based on Moment; Kurtosis – Meaning – Types.

**UNIT IV – Correlation and Regression:**

Correlation – Meaning – Types – Karl Pearson’s Co-efficient of Correlation – Rank Correlation – Concurrent Deviation method; Regression – Uses – Methods – Regression lines – Difference between Correlation and Regression.

**UNIT V – Index Numbers and Time Series:**

Index numbers – Meaning – Uses – Problems in the Construction of Index Numbers – Methods of Index Numbers – Laspeyre’s – Paasche’s – Fisher’s Ideal Methods – Analysis of time series – Meaning – Components–Trend analysis – Graphic Method – Semi Average Method – Moving Average Method – Method of Least Square.

**(Theory 40% and problems 60%)**

**TEXT BOOK:**

Dr.S.P.Gupta, Statistical methods –Sultan Chand & Sons, New Delhi

**REFERENCE BOOKS:**

1. R.S.N.Pillai&Baghavathy, Statistics, Theory and Practice — S.Chand& Company Ltd. New Delhi.
2. Sanchetti Kapoor,Statistical Methods, Sulan Chand & Sons, New Delhi.
3. M.Wilson, Business Statistics , Himalaya Publishing House, Mumbai

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	To understand the nature and scope of statistics	1,5	Understanding
CO-2	To apply the measures of central tendency in research.	1,3,5	Applying
CO-3	Examine the correlation and regression analysis	1,5	Analyzing

CO-4	Appraise the various components of Time series.	1,5	Evaluating
CO-5	Prepare simple problems, Measures of Skewness based on Moment	3,5	Creating

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credit		
IV	21UAEC41	BUSINESS STATISTICS					90 Hrs	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO3	PLO4	PLO5	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 = Low/Medium/High										

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**COURSE Pattern**  
**CBCS Syllabus – B.A.History**  
**(2021-22 onwards)**

SEM	Part	P	Title of the paper	S. Code	H/W	L*	T*	P*	C	Marks		
										I	E	T
I	I	I L-I	,f;fhyj;jkpo; Basic Grammar and Translation - I	21ULTA11	6				3	25	75	100
			21ULAR11									
	II	II L-I	Communicative English-I	21ULEN11	6				3	25	75	100
	III	DSC-I	History of India up to 712 A.D.	21UCHS11	5	5			4	25	75	100
	III	DSC-II	History of Tamil Nadu up to 1336.A.D	21UCHS12	5	5			4	25	75	100
	III	A-I/1	General Economics	21UAEC11	6				4	25	75	100
IV	AECC-I	Value Education-I	Value Education-I	21USVE1A	2				2	25	75	100
			Value Education-II	21USVE1B								
II	I	I L-II	rkaj;jkpo; Basic Grammar and Translation - II	21ULTA21	6				3	25	75	100
			21ULAR21									
	II	II L-II	Communicative English II	21ULEN21	6				3	25	75	100
	III	DSC-III	History of India (712 A.D – 1526 A.D.)	21UCHS21	5	5			4	25	75	100
	III	DSC-IV	History of Tamil Nadu (1336 A.D. 1801.A.D .)	21UCHS22	5	5			4	25	75	100
	III	A-I/2	Indian Economic Development	21UAEC21	6				4	25	75	100
IV	AECC-II	Environmental Science	21UEVS21	2				2	25	75	100	
III	I	I L-III	gad;ghl;Lj;jkpo; Modern Prose	21ULTA31	6				3	25	75	100
			21ULAR31									
	II	II L-III	One-Act Plays and Writing Skill	21ULEN31	6				3	25	75	100
	III	DSC-V	History of India 1526-1757 A.D	21UCHS31	5	5			4	25	75	100
	III	A-II/1	Tourism Economics	21UAEC31	6				4	25	75	100
IV	SEC-I	Introduction to Computers	21USIC31	2				2	25	75	100	

	IV	SEC-II	SWAYAM - NPTEL Online Course	21USOC32	2				2	25	75	100
			Heritage Studies	21USHS32								
	IV	NME-I	Modern Constitutions-I	21UNHS31	2	2			2	25	75	100
IV		Library Hour		1								
IV	I	I L-IV	rq;fj;jkpo;	21ULTA41	6				3	25	75	100
			Classical Prose	21ULAR41								
	II	II L-IV	A Practical Course in Spoken English	21ULEN41	6				3	25	75	100
	III	DSC- VI	History of India (1757-1857 A.D.)	21UCHS41	5	5			4	25	75	100
	III	A-II/2	Labour Economics	21UAEC41	6				4	25	75	100
	IV	SEC- III	Soft Skills-I	21USSS41	2				2	25	75	100
	IV	SEC- IV	Indian Architecture	21USHS42	2	2			2	25	75	100
	IV	NME- II	Modern Constitutions - II	21UNHS41	2	2			2	25	75	100
	V	ECA							1			
	V	SOP							1			
	IV	FD	Field Work/Internship						2			
		Library hour		1				-				
V	III	DSC- VII	Freedom Movement in India (1858 A.D. -1947 A.D.)	21UCHS51	4	4			4	25	75	100
	III	DSC- VIII	Freedom Movement in Tamil Nadu	21UCHS52	4	4			4	25	75	100
	III	DSC- IX	History of the Arabs up to 661. A.D.	21UCHS53	4	4			4	25	75	100
	III	DSC- X	History of Europe (1789 A.D. -1914 A.D.)	21UCHS54	4	4			4	25	75	100
	III	DSC- XI	Historiography	21UCHS55	4	4			4	25	75	100
	III	DSE I	A)Women Studies	21UEHS51A	4	4			4	25	75	100
	B)Human Rights: Perspectives		21UEHS51B									

			C)Women Legislations	21UEHS51C								
	III	DSE-II	A)Introducing Environmental History	21UEHS52A	4	4			4	25	75	100
			B)Human Geography	21UEHS52B								
			C)Colonialism and Indian Forestry	21UEHS52C								
	IV	SEC-V	Epigraphy	21USHS51	2	2			2	25	75	100
VI	III	DSC-XII	Contemporary History of India Since 1947	21UCHS61	4	4			4	25	75	100
	III	DSC-XIII	Contemporary History of Tamil Nadu	21UCHS62	4	4			4	25	75	100
	III	DSC-XIV	History of Arabs (661 A.D- 1258 A.D)	21UCHS63	4	4			4	25	75	100
	III	DSC-XV	History of Modern Europe (1914 A.D. – 1945 A.D.)	21UCHS64	4	4			4	25	75	100
	III	DSC-XVI	History of Tirunelveli	21UCHS65	4	4			4	25	75	100
	III	DSE-III	A) Archaeology	21UEHS61A	4	4			4	25	75	100
			B)Art History in India	21UEHS61B								
			C)Tourism in Tamil Nadu	21UEHS61C								
III	DSE-IV	Project	21UEHS62	4				4			100*	
IV	SEC-VI	Research Methodology in History	21USHS61	2	2			2	25	75	100	
				Total	180			144			4200	

\* L – Lecture hours

\* T – Tutorial hours

\* P – Practical hours

\*Project Report - 60 marks, Viva-Voce Examination - 40 marks

**Allied Economics**  
**B.A. HISTORY**

<b>I SEMESTER</b>	
<b>Course Title</b>	<b>GENERAL ECONOMICS</b>
<b>Total Hrs</b>	90
<b>Hrs/Week</b>	6
<b>Sub. Code</b>	<b>21UAEH11</b>
<b>Course Type</b>	
<b>Credits</b>	4
<b>Marks</b>	100

**Objectives:**

To develop the preliminary knowledge of economic concepts for understanding of national and international economy.

**Course Objectives: The learner will be able to**

<b>CO</b>	<b>Course Objectives</b>
CO-1	Understand the definition, importance, concept and methods of economics.
CO-2	Explain the law of diminishing marginal utility analysis and Indifference curve analysis.
CO-3	To acquire concepts, methods and measurement of National Income.
CO-4	Know the various sources of public revenue and expenditure.
CO-5	Differentiate between internal and international trade, balance of trade and balance of Payments.

**UNIT I: Introduction:**

Meaning – Definitions; Adam Smith, Alfred Marshall, Robbins, – Nature – Importance – Scope – Basic Concepts – Methods; Deductive, Inductive – Economic Laws.

**UNIT II: Micro Economics:**

Meaning – Law of Diminishing Marginal Utility – Indifference Curve Analysis – Demand Analysis: Law of Demand, Determinants – Exemptions; Elasticity of Demand – Meaning – Types; Market – Meaning – Classification – Cost and Revenue Concepts.

**UNIT III: Macro Economics:**

National Income; Concepts, Methods, Significance, Difficulties; Inflation – Meaning – Types – Causes – Effects – Control Measures; Business Cycle – Phases – Causes – Effects – Control Measures; Macro Economic Policy – Meaning – Objectives.

**UNIT IV: Public Finance:**

Public Finance – Features – Scope; Public Revenue – Meaning – Sources; Public Expenditure – Meaning – Effects of Public Expenditure – Difference between Public Expenditure and Private Expenditure – Budget – Meaning – Types – Recent Budget of Government of India.

**UNIT V: International Trade:**

International Trade – Concept – Features – Difference between Internal and International Trade – Advantages and Dis - advantages; Balance of Payment - Component - Causes for Disequilibrium and Measures.

**REFERENCE BOOKS:**

1. S. Sankaran, Micro Economics, (2000), Margham Publications, Chennai.
2. M.L. Jhingan, Macro Economic Theory, (2005), Vrinda Publications (P) Ltd, New Delhi-110091.
3. Dr.S.Sankaran(1985) Fiscal Economics-Shree Karthikeyan Publishing Company- Chennai.
4. M.L. Jhingan, (2013), International Economics, Vrinda Publications(P) Ltd, Delhi.

CO	Course Outcomes	PSOs Address	Cognitive Level
CO-1	Understand the scope and methodology of micro-Economics.	1,3	Understanding
CO-2	Examine the properties of Indifference Curve analysis	1,2,5	Applying
CO-3	Analyse the concepts, methods and measurement of National Income.	1,5	Analyzing
CO-4	Evaluate the Effects of Public Expenditure.	2,3	Evaluating
CO-5	Express the features of international trade	2,5	Creating

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credit		
I	21UAEH11	GENERAL ECONOMICS					90 Hrs	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO3	PLO4	PLO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓	✓	✓		✓		
CO-2	✓	✓	✓	✓		✓	✓			✓
CO-3	✓	✓	✓	✓		✓				✓
CO-4	✓		✓	✓	✓		✓	✓		
CO-5	✓	✓	✓	✓			✓			✓
Number of matches (✓) = .....32 Relationship = Low/Medium/High										

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Dr.M. SulthanaBarvin	Dr.M. SulthanaBarvin



<b>II SEMESTER</b>	
<b>Course Title</b>	<b>INDIAN ECONOMIC DEVELOPMENT</b>
<b>Total Hrs</b>	90
<b>Hrs/Week</b>	6
<b>Sub. Code</b>	<b>21UAEH21</b>
<b>Course Type</b>	
<b>Credits</b>	4
<b>Marks</b>	100

**Objectives:**

To give an idea to the students to make our country to the developed stage.

**Course Objectives: The learner will be able to**

<b>CO</b>	<b>Course Objectives</b>
CO-1	Understand of the features of Indian Economy, Planning and New Economic Reforms.
CO-2	To acquaint the students with important areas like Population, Poverty, Unemployment and Inequality of Income.
CO-3	To enlighten the concept of Agricultural productivity and marketing.
CO-4	To Know the various types of Industries and its policies.
CO-5	To get a clear idea about Infrastructure and External Environment of India.

**UNIT I: Introduction:**

Features of Indian Economy – Economic Development Vs Economic Growth  
 - Factors Determining Economic Development – Planning – Types – Objectives – Achievements and Failures of Recent Plan – Impact of Twelfth Plan - New economic Reforms in India (Liberalization, Privatization and Globalization) Features – Arguments for and against.

**UNIT II: Demographic Profile (Population, Poverty, Unemployment):**

Population: – Population Growth – Causes – Effects – Remedial Measures - Population Policy – Features; Poverty: Meaning – Poverty line – causes – Antipoverty Measures; Unemployment: Meaning – Types – Causes – Remedial measures – Inequality of Incomes: Meaning – causes – Effects.

**UNIT III: Agriculture:**

Agricultural productivity – Concept – Difference between Agricultural Production and Productivity – Causes of Low Productivity, Green Revolution: Features – Consequences, Agricultural Finance: Needs – Sources, Agricultural Marketing: Concept – Objectives – Significance – Problems.

**UNIT IV: Industries:**

Role of Industries in Economic Development – Large Scale Industries (Cotton and Textile, Sugar, Iron & Steel) – Importance – Problems – Small Scale industries – Importance – Problems; New Industrial Policy 1991 and in the Twelfth Plan

**UNIT V: Infrastructure and External Environment of India:**

Transport Services – Recent Development in Railways – Roadways – Waterways – Airways – Foreign Direct Investment - Concept; IMF and IBRD – Objectives and Functions – Benefits to India; WTO and India.

**TEXT BOOK:**

S. Sankaran, Business Economics, Margham Publications, Chennai

**REFERENCE BOOKS:**

1. RuddarDutt& KPMSundaram, Indian Economy, S. Chand & Company Ltd, New Delhi.
2. C. Dhingra, Indian Economic Development, Sultan Chand & Sons, New Delhi

CO	Course Outcomes	PSOs Address	Cognitive Level
CO-1	Interpret the various measures of Economic Reforms.	1, 5	Understanding
CO-2	Explain the causes, effects and control measures on population, poverty and unemployment.	1,3	Understanding
CO-3	Distinguish between Agricultural production and productivity.	1, 2, 3	Analyzing
CO-4	Assess the Industry wise Development, Problems and Policies.	1,3,5	Evaluating
CO-5	Create inter linkages between Infrastructure and Economic Development.	1, 3,4,5	Creating

**Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credit		
II	21UAEH21	INDIAN ECONOMIC DEVELOPMENT					90 Hrs	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO3	PLO4	PLO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓		✓				✓
CO-2	✓	✓	✓	✓	✓	✓		✓		
CO-3	✓	✓	✓	✓	✓	✓	✓	✓		
CO-4	✓	✓	✓	✓	✓	✓		✓		✓
CO-5	✓	✓	✓	✓	✓	✓		✓	✓	✓
Number of matches (✓) = .....38 Relationship = Low/Medium/High										

Prepared by Dr.M. SulthanaBarvin	Checked by Dr.M. SulthanaBarvin
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**II SEMESTER**

<b>Course Title</b>	<b>TOURISM ECONOMICS</b>
<b>Total Hrs</b>	90
<b>Hrs/Week</b>	6
<b>Sub. Code</b>	<b>21UAEH31</b>
<b>Course Type</b>	
<b>Credits</b>	4
<b>Marks</b>	100

**Objectives:**

To develop the knowledge of tourism economics and economic development.

**Course Objectives: The learner will be able to**

<b>CO</b>	<b>Course Objectives</b>
CO-1	Understand Nature and scope of tourism economics.
CO-2	Examine the concept of tourism marketing.
CO-3	Focus the marketing research.
CO-4	To know the package tour, types and pricing policies.
CO-5	To get a clear of tourism promotion and public relations.

**UNIT – I: Introduction:**

Tourism Economics – Meaning – Forms – Nature and Scope – Tourism and Economic Development – Challenge in Modern Tourism – Tourism Policy.

**UNIT – II: Tourism marketing**

Definition – Purpose and Scope – Marketing concept – Tangible – Intangible – Classification of Tourism Marketing – Significance of Tourism Marketing.

**UNIT – III: Marketing Research:**

Marketing research and marketing information system – Forecasting technique applied to tourist demand – forecast methods and targets – marketing strategy and planning – Identifying potential markets – International marketing – Selling the tourism product to different age groups.

**UNIT – IV: Package Tours:**

Package tours – Types – Pricing policies – The Marketing mix – Tour operators – Travel agents and their functions.

**UNIT – V: Tourism Promotion:**

Tourism Promotion – Advertising – Functions of advertising agencies – Sales supports activities – Public relations – Tourism as an instrument of achieving economic gains – Distribution channels and functions.

**REFERENCE BOOKS:**

1. Bhatia .A.K., Tourism Development, Principles and practices(2012),Sterling Publishers Pvt .Ltd Uttar Pradesh.
2. ParanNath Seth, Successful Tourism Management, StosiusInc/Advent Books Division.

CO	Course Outcomes	PSOs Address	Cognitive Level
CO-1	Understand the scope of Tourism Economics	1,2,3	Understanding
CO-2	Explain the various concept of Tourism Marketing.	1,2,3,4	Applying
CO-3	Analyse marketing research and marketing information system	1,3,5	Analyzing
CO-4	Choose the pricing policy	1,2,5	Evaluating
CO-5	Develop the sales supporting activities	1,2,3,	Creating

#### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
III	21UAEH31	TOURISM ECONOMICS					90 Hrs	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO3	PLO4	PLO5	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 = Low/Medium/High										

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**IV SEMESTER**

<b>Course Title</b>	<b>LABOUR ECONOMICS</b>
<b>Total Hrs</b>	<b>90</b>
<b>Hrs/Week</b>	<b>6</b>
<b>Sub. Code</b>	<b>21UAEH41</b>
<b>Course Type</b>	
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

**General Objectives:**

To develop the students get an economic perspective of labour and make them well versed with the behaviour of labour market.

Course Objectives: The learner will be able to

<b>CO</b>	<b>Course Objectives</b>
CO-1	Understand the Meaning and characteristics of Labour as factors of production.
CO-2	Determine the important causes & impact of industrial disputes
CO-3	Compare workers participation management and workers education.
CO-4	Estimate the salient features of welfare
CO-5	Plan the laws relating to social security measures in India.

**UNIT – I Labour as as factor of production**

Meaning of Labour – Characteristics of Indian labour, Migratory Character – Causes of Migration – effects of Migration – Absenteeism – Meaning and Causes.

**UNIT – II Trade Unions and Industrial Disputes**

Types of Trade union – objectives – Functions – Industrial Disputes – Causes – Methods of Settling Industrial disputes Collective Bargaining – objectives – Process of Collective bargaining – Industrial Sickness – Meaning and Causes – Retrenchment and Lay-off, Strikes and Lockouts.

**UNIT – III Workers Participation in Management and Workers Education**

Works Committee – Joint Management Council – Workers Participation in Management – in India – Workers education – objectives – Functions – Central Board of Workers education (CBWE).

**UNIT – IV Labour Welfare**

Meaning and Scope of labour Welfare – objectives – principles of labour welfare ILO – Aims and Functions – India and ILO.

**UNIT – V Social Security**

Meaning - Objectives – Social Security Measures in India – Social Insurance – Social Assistance.

**Text Books:**

1. B.P.Tyagi, Labour Economics, Jai Prakash Nath Publication, Meerut.

**Reference Books:**

1. N. Kumar ,Labour Economics, LakshniNarain Agarwal Publications, Agra.
- 2.C.B,Memoria,Labour Economics, Himalaya Publishing House, Mumbai

**Course Outcomes**

<b>CO</b>	<b>Course Outcomes</b>	<b>PSOs Addres</b>	<b>Cognitive Level</b>
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		<b>sed</b>	
CO-1	Describe the core concepts and causes and effects of labour Economics.	1, 3, 4	Understanding
CO-2	Interpret the objectives, functions and issues connected with trade unions, collective bargaining, industrial sickness and dispute resolution.	2, 3, 4	Applying
CO-3	Analyze the employees the mental and psychological satisfaction and thereby increase their involvement in the affairs of the organization.	3, 4	Analyzing
CO-4	Evaluate the labour welfare measures, aims and functions.	1, 4	Evaluating
CO-5	Develop the important provisions of Social security measures in India.	3, 4	Creating

#### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
IV	21UAEH41	LABOUR ECONOMICS					90 Hrs	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)						Programme Specific Outcomes (PSOs)			
	PLO 1	PLO 2	PLO3	PLO4	PLO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓	✓	✓		✓	✓	
CO-2	✓		✓	✓	✓		✓	✓	✓	
CO-3	✓		✓	✓	✓			✓	✓	
CO-4	✓	✓	✓		✓	✓			✓	
CO-5	✓		✓	✓	✓			✓	✓	
Number of matches (✓) = ...33.... Relationship = Low/Medium/High										

Prepared by	Checked by
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