

# **DEPARTMENT OF COMMERCE**

## **COURSE STRUCTURE & SYLLABI** (For the students admitted from year 2023-2024 onwards)

**Programme: B.Com.**



**JAMAL MOHAMED COLLEGE (AUTONOMOUS)**  
Accredited with A++ Grade by NAAC (4<sup>th</sup> Cycle) with CGPA 3.69 out of 4.0  
(Affiliated to Bharathidasan University)  
**TIRUCHIRAPPALLI – 620 020**

# B.COM.

Sem	Course Code	Part	Course Category	Course Title	Ins. Hrs/ Week	Credit	Marks		Total	
							CIA	ESE		
I	23U1LT1/LA1/LF1/LH1/LU1	I	Language - I		6	3	25	75	100	
	23UCN1LE1	II	English - I	English for Communication - I	6	3	25	75	100	
	23UCO1CC1	III	Core - I	Financial Accounting	5	5	25	75	100	
	23UCO1CC2		Core - II	Business Organisation & Management	3	3	25	75	100	
	23UCO1AC1		Allied - I	Business Economics	4	3	25	75	100	
	23UCO1AC2		Allied - II	Modern Marketing	4	3	25	75	100	
	23UCN1AE1	IV	AECC - I	Value Education	2	2	-	100	100	
	Total				30	22			700	
II	23U2LT2/LA2/LF2/LH2/LU2	I	Language - II		6	3	25	75	100	
	23UCN2LE2	II	English - II	English for Communication - II	6	3	25	75	100	
	23UCO2CC3	III	Core - III	Business Accounting	5	5	25	75	100	
	23UCO2CC4		Core - IV	Legal Aspects of Business & Ethics	4	4	25	75	100	
	23UCO2AC3		Allied - III	Business Statistics with R	4	3	25	75	100	
	23UCO2AC4		Allied - IV	Business Environment	3	3	25	75	100	
	23UCN2SS	IV	Soft Skills Development	Soft Skills Development	2	2	-	100	100	
	23UCN2CO	V	Community Outreach	JAMCROP	-	@	-	-	@	
	23U2BT1/23U2AT1		Basic Tamil - I/Advanced Tamil - I	எழுத்தும் இலக்கியமும் அறிமுகம் - I/தமிழ் இலக்கியமும் வரலாறும் - I	-	-	-	100 <sup>#</sup>	-	
	Total				30	23			700	
III	23U3LT3/LA3/LF3/LH3/LU3	I	Language - III		6	3	25	75	100	
	23UCN3LE3	II	English - III	English for Communication - III	6	3	25	75	100	
	23UCO3CC5	III	Core - V	Managerial Accounting	4	4	25	75	100	
	23UCO3CC6		Core - VI	Commercial Correspondence	3	3	25	75	100	
	23UCO3AC5		Allied - V	Principles of Insurance	3	3	25	75	100	
	23UCO3AC6		Allied - VI	Indian Economy	4	3	25	75	100	
	23UCO3GE1	IV	Generic Elective - I		2	2	-	100	100	
	23UCN3AE2		AECC - II	Environmental Studies	2	2	-	100	100	
	Total				30	23			800	
IV	23U4LT4/LA4/LF4/LH4/LU4	I	Language - IV		6	3	25	75	100	
	23UCN4LE4	II	English - IV	English for Communication - IV	6	3	25	75	100	
	23UCO4CC7	III	Core - VII	Strategic Financial Management	4	4	25	75	100	
	23UCO4CC8P		Core - VIII	Tally Prime - Practical	4	4	20	80	100	
	23UCO4AC7		Allied - VII	Modern Banking	4	3	25	75	100	
	23UCO4AC8		Allied - VIII	Indian Financial System	4	3	25	75	100	
	23UCO4GE2	IV	Generic Elective - II		2	2	-	100	100	
	23UCN4EL		Experiential Learning	Internship	-	2	-	100	100	
	23UCN4EA	V	Extension Activities	NSS, NCC, etc.	-	1	-	-	-	
	23U4BT2/23U4AT2		Basic Tamil - II/Advanced Tamil - II	எழுத்தும் இலக்கியமும் அறிமுகம் - II/தமிழ் இலக்கியமும் வரலாறும் - II	-	-	-	100 <sup>#</sup>	-	
	Total				30	25			800	
V	23UCO5CC9	III	Core - IX	Income Tax Law & Practice	6	6	25	75	100	
	23UCO5CC10		Core - X	Company Accounts	6	5	25	75	100	
	23UCO5CC11		Core - XI	Company Law & Secretarial Practice	5	5	25	75	100	
	23UCO5CC12		Core - XII	Business Analytics	4	4	25	75	100	
	23UCO5DE1A/B	IV	Discipline Specific Elective - I		5	4	25	75	100	
	23UCO5SE1P		Skill Enhancement Course - I	Office Automation - Practical	2	1	-	100	100	
	23UCO5SE2		Skill Enhancement Course - II	Business Intelligence	2	1	-	100	100	
	23UCO5EC1		Extra Credit Course - I*	Online Course	-	*	-	-	-	
	Total				30	26			700	
VI	23UCO6CC13	III	Core - XIII	Cost Accounting	5	5	25	75	100	
	23UCO6CC14		Core - XIV	Corporate Accounting	5	5	25	75	100	
	23UCO6CC15		Core - XV	Entrepreneurship & Start-ups	5	5	25	75	100	
	23UCO6CC16		Core - XVI	Auditing	5	5	25	75	100	
	23UCO6DE2A/B	IV	Discipline Specific Elective - II		5	4	25	75	100	
	23UCO6DE3A/B		Discipline Specific Elective - III		4	4	25	75	100	
	23UCN6AE3		AECC - III	Gender Studies	1	1	-	100	100	
	23UCO6EC2		Extra Credit Course - II*	Online Course	-	*	-	-	-	
	23UCO6ECA		Extra Credit Course for all**	Online Course	-	**	-	-	-	
	23UCN6ECA1		Extra Credit Course for all+	Entrepreneurship Development	-	+	-	-	-	
	* Programme Specific Online Course for Advanced Learners ** Any Online Course for Enhancing Additional Skills + Course for Enhancing Entrepreneurial Skills				Total	30	29			700
Grand Total						148			4400	

**GENERIC ELECTIVE COURSES**

Semester	Course Code	Course Title
III	23UCO3GE1	Principles of Marketing
IV	23UCO4GE2	Stock Market Practices

**# Self-Study Course – Basic and Advanced Tamil****(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)**

Semester	Course Code	Course Title
II	23U2BT1	Basic Tamil – I (எழுத்தும் இலக்கியமும் அறிமுகம் - I)
	23U2AT1	Advanced Tamil – I (தமிழ் இலக்கியமும் வரலாறும் - I)
IV	23U4BT2	Basic Tamil – II (எழுத்தும் இலக்கியமும் அறிமுகம் - II)
	23U4AT2	Advanced Tamil – II (தமிழ் இலக்கியமும் வரலாறும் - II)

**Mandatory**

Basic Tamil Course - I and II are offered for the students who have not studied Tamil Language in their schools and college.

Advanced Tamil Course - I and II are offered for those who have studied Tamil Language in their schools but have opted for other languages under Part - I.

**DISCIPLINE SPECIFIC ELECTIVES**

Semester	Course Code	Course Title
V	23UCO5DE1A	Human Resource Management
	23UCO5DE1B	Logistics Management
VI	23UCO6DE2A	Supply Chain Management
	23UCO6DE2B	Retail Marketing
	23UCO6DE3A	Investment Management
	23UCO6DE3B	Financial Market

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	23UCO1CC1	Core - I	5	5	25	75	100
<b>Course Title</b> <b>FINANCIAL ACCOUNTING</b>							

SYLLABUS		
Unit	Contents	Hours
I	<b>Accounting Cycle:</b> Accounting Concepts and Conventions - Journal – Ledger – Subsidiary Books - Trial Balance <b>Final accounts of Sole Trader:</b> Trading A/c – Profit & Loss A/c – Balance Sheet – Adjustment Entries	15
II	<b>Rectification of Errors:</b> Types of Errors - * <b>Suspense Account</b> * <b>Bank Reconciliation Statement:</b> Causes for difference between cash book and pass book – Methods of preparation of BRS	15
III	<b>Single Entry System</b> – Meaning - Definition - * <b>Salient Features</b> *- Disadvantages - Ascertainment of Profit or Loss - Statement of Affairs Method - Conversion Method. <b>Self-Balancing Ledgers</b> - Meaning - Types of Ledgers - Procedure of Self-Balancing – Adjustment Accounts - * <b>Advantages of Self-Balancing System</b> *.	15
IV	<b>Depreciation Accounting:</b> Methods of Calculating depreciation – straight line method, written down value method, annuity method, sinking fund method, insurance policy method <b>Accounting Standards:</b> Concept – * <b>Benefits</b> * – List of Accounting Standards in India - International Financial Reporting Standards - Distinction between Indian and International Accounting Standards – Introduction to Convergence of Indian AS with IFRS (Global Standards)	15
V	<b>Non-Trading Concerns:</b> Types – Accounting Treatment - Receipts and Payment Account – Income and Expenditure Account – Balance Sheet <b>Computerized Accounting Environment:</b> Introduction to Computerised Accounting - Manual Accounting Vs Computerised Accounting System - * <b>Accounting Softwares</b> * - Advantages	15
VI	<b>Current Trends (For CIA only)</b> <b>Social Accounting:</b> Meaning - Need - Objectives - Limitation - Social Accounting Vs Conventional Accounting	

\*.....\* **Self - Study (Marks: Theory 25% and Problems 75%)**

<b>Text Book(s):</b>
1. Jain S.P., Narang K.L., Agrawal Simmi, Sehgal Monika, <a href="#">Advanced Accountancy Principles of Accounting Vol-I</a> , <a href="#">Kalyani Publishers</a> , 21 <sup>st</sup> Edition, 2022
<b>Reference Book(s):</b>
1. <a href="#">Gupta R.L.</a> , <a href="#">Radhaswamy M.</a> , Advanced Accountancy, Volume I, Sultan Chand & Sons, 13 <sup>th</sup> Edition, 2018
2. T.S. Reddy & A. Murthy - Financial Accounting, Margham Publications, Chennai, 6 <sup>th</sup> Edition, 2018.
3. R.S.N.Pillai, Bagavathi & S. Uma- Fundamentals of Advanced Accounting Vol. 1, S. Chand & Company Ltd, New Delhi, 3 <sup>rd</sup> Edition, 2013

**Web Resource(s):**

1. <https://www.investopedia.com/terms/a/accounting-cycle.asp>
2. <https://unacademy.com/content/ca-foundation/study-material/accountancy/final-accounts-of-sole-proprietors/>
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>
4. [https://www.toppr.com/guides/accounting-and-auditing/computerised-accounting-environment/features-of-computerized-accounting-environment/#Suggested\\_Videos](https://www.toppr.com/guides/accounting-and-auditing/computerised-accounting-environment/features-of-computerized-accounting-environment/#Suggested_Videos)
5. [http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp\\_content/S000006CO/P000388/M014106/ET/1456914261Com\\_P4\\_M29etext.pdf](http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/S000006CO/P000388/M014106/ET/1456914261Com_P4_M29etext.pdf)

**Course Outcomes**

Upon successful completion of this course, the student will be able to:

CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Acquire the basic accountancy knowledge in classifying the business transactions and record them in the accounting books	K1
CO2	Get equipped with the accounting process and prepare the final accounts of trading and non-trading concerns in accordance with Indian Accounting Standards	K2
CO3	Demonstrate an understanding on the circumstances giving rise to problems during the preparation of financial statements	K3
CO4	Acquire conceptual knowledge and skill of recording financial transactions and preparation of reports in computerized accounting environment	K4
CO5	Construct the Financial accounting reports which could be used to analyze the problems and opportunities in real life situations and solve them while dealing with financial accounting	K5

**Relationship Matrix:**

Course Outcomes (COs)	Programme Outcomes (POs)				Programme Specific Outcomes (PSOs)						Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	1	3	2	2	2	3	2.4
CO2	3	3	3	3	3	3	3	2	3	3	2.9
CO3	3	3	3	3	2	2	2	3	2	3	2.6
CO4	3	3	2	2	2	3	2	3	2	3	2.5
CO5	2	3	3	2	1	3	2	2	3	3	2.4
Mean Overall Score											2.56
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

**Course Coordinator: Dr. M. Habeebur Rahman**

Semester	Course Code	Course Category	Hours /Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	23UCO1CC2	Core – II	3	3	25	75	100
Course Title							
BUSINESS ORGANISATION & MANAGEMENT							

SYLLABUS		
Unit	Contents	Hours
I	<b>Business:</b> Meaning, Objectives, Features, Classification, Functional Areas – <b>*Location and Layout of a Business: Meaning and Influential Factors*</b> – Social Responsibility of Business: Concept, Criteria and Measures. Design Thinking: Meaning and Phases.	9
II	<b>Forms of Business Organisation:</b> Meaning, Features, Merits and Demerits of Sole Proprietorship, One Person Company, Joint Hindu Family Firm, Partnership Firm, Limited Liability Partnership, Joint Stock Company, Co-operative Society, Multinational Corporations – <b>*Government-Business Interface, Rationale and Forms of Public Enterprises*</b> .	9
III	<b>Management:</b> Meaning, Features, <b>*Levels, Functions, Principles and Importance*</b> – Contributions to Management Thought: Henry Fayol, F.W Taylor, Elton Mayo and Peter Drucker – Planning: Meaning, Process and Importance. Employee Engagement: Meaning, Elements and Importance in Business.	9
IV	<b>Decision-making:</b> Meaning, Importance, Factors and Process – Organising: Meaning, Nature and Importance, Principles – Span of Control: Meaning and Factors – Departmentation: Meaning, Bases – Authority and Responsibility– <b>*Delegation: Meaning, Types and Process, Centralisation Vs Decentralisation*</b> .	9
V	<b>Directing:</b> Meaning and Significance – Leadership: Concept and Styles - <b>*Qualities of a Leader – Motivation: Concept and Importance*</b> , Maslow’s Need Hierarchy Theory, McGregor’s Theory X and Theory Y, Herzberg’s Two- Factor Theory - Co-ordination and Control: Concept, Process and Techniques.	9
VI	<b>Current Trends (For CIA only):</b> Business Process Reengineering – Meaning, Phases and Components.	

\*.....\* Self - Study

<b>Text Book(s):</b>	
1.	Gupta C.B., “Business Organisation & Management”, Sultan Chand & Sons, NewDelhi, 2022.
2.	Bhushan Y.K., “Fundamentals of Business Organisation”, Sultan Chand & Sons, NewDelhi, 2016.
<b>Reference Book(s):</b>	
1.	Pravin Durai, “Principles of Management”, Pearson India Education Pvt Ltd, NewDelhi, 2015.
2.	Tulsian P.C. & Vishal Pandey, “Business Organisation and Management”, Pearson Education, New Delhi, 2009.
3.	Prasad L.M., “Principles & Practice of Management”, Sultan Chand & Sons (P) Ltd, New Delhi, 2019.
<b>Websites:</b>	
1.	<a href="https://onlinecourses.swayam2.ac.in/nou23_mg04/preview">https://onlinecourses.swayam2.ac.in/nou23_mg04/preview</a>
2.	<a href="https://onlinecourses.nptel.ac.in/noc23_mg33/preview">https://onlinecourses.nptel.ac.in/noc23_mg33/preview</a>
3.	<a href="https://web.sol.du.ac.in/my_modules/type/cbcs-41/data/root/B.Com/Semester%201/CORE%20COURSE/Business%20Organisation%20and%20Management/English/Additional%20Material%20-%20Unit%20-%20I-IV.pdf">https://web.sol.du.ac.in/my_modules/type/cbcs-41/data/root/B.Com/Semester%201/CORE%20COURSE/Business%20Organisation%20and%20Management/English/Additional%20Material%20-%20Unit%20-%20I-IV.pdf</a>

<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Recognise the different organization and management concepts of business prevailing in the society	<b>K1</b>
CO2	Discover the different forms of business organizations operating in the environment and the relevant suitability	<b>K2</b>
CO3	Develop the basic skill and ability to lead and manage a business	<b>K3</b>
CO4	Evaluate effective business management strategies for an Organisation	<b>K4</b>
CO5	Choose to become successful leader managers	<b>K5</b>

**Relationship Matrix:**

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes(PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>	2.3
<b>CO2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	2.3
<b>CO3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	-	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	2.1
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	-	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	2.3
<b>CO5</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	2.0
<b>Mean Overall Score</b>											<b>2.2</b>
<b>Correlation</b>											<b>Medium</b>

<b>Mean Overall Score</b>	<b>Correlation</b>
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: Dr. A. MEHATHAB SHERIFF**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	23UCO1AC1	Allied - I	4	3	25	75	100
Course Title		BUSINESS ECONOMICS					

SYLLABUS		
Unit	Contents	Hours
I	<b>Economics:</b> Definitions- Scope- Divisions- Importance- Micro and Macro Economics- Business Economics- Definition- Application of Economic Theory to Business Practice- Application of Economic Concepts in Business- <b>*Economic Systems in India*</b> .	12
II	<b>Utility Analysis:</b> Total Utility - Marginal Utility - Law of Diminishing Marginal Utility- Assumptions- Exceptions- <b>*Importance*</b> - Indifference Curve Analysis- Assumptions- Characteristics.	12
III	<b>Demand Analysis:</b> Meaning of Demand- Demand Schedules and Demand Curves- Law of Demand- Demand Determinants- Types of Demand- Exceptions to the Law of Demand- Elasticity of Demand- Price Elasticity of Demand- <b>*Measurement of Elasticity of Demand*</b> - Factors Influencing Elasticity of Demand.	12
IV	<b>Production and Supply Function:</b> Meaning of Production- Factors of Production- Production Function- Meaning- Assumptions- Law of Returns- Stages of Law of Returns- Law of Returns to Scale- Phases of Returns to Scale- Meaning of Supply- Law of Supply- Determinants of Supply-Elasticity of Supply and its Measurement- <b>*Factors Affecting Elasticity of Supply*</b> .	12
V	<b>Market Structure and Price Determination:</b> Perfect Competition- Features- Price Determination-Monopoly- Features-Kinds-Price Determination-Discriminating Monopoly- Price Determination-Monopolistic Competition-Features- Price Determination-Oligopoly – Classification-Characteristics- <b>*Price Determination*</b> .	12
VI	<b>Current Trends (For CIA only)</b> <b>Public Finance:</b> Definition and Meaning- Sources of Public Revenue- Features- Role- - <b>Econometrics-</b> Definition and Meaning- Features- Types.	

**\*.....\* Self - Study**

<b>Text Book:</b>
1. Dr. S. Sankaran, Business Economics, Margham Publications, Chennai, 2017.
<b>Reference Books:</b>
1. Business Economics by K.P.M. Sundharam& E.N. Sundharam, Sultan Chand & Sons, New Delhi, 2017.
2. Business Economics by H L Ahuja, Sultan Chand & Sons, New Delhi, 2017.
3. Dr. T. Aryamala, Essentials of Business Economics, Vijay Nicole Imprints Private Limited, Chennai, 2022.
<b>Web Resources:</b>
1. <a href="https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf">https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf</a>
2. <a href="https://www.toppr.com/guides/business-economics/theory-of-consumer-behavior/marginal-utility-analysis/">https://www.toppr.com/guides/business-economics/theory-of-consumer-behavior/marginal-utility-analysis/</a>
3. <a href="https://www.toppr.com/guides/business-economics/theory-of-demand/law-of-demand-and-elasticity-of-demand/">https://www.toppr.com/guides/business-economics/theory-of-demand/law-of-demand-and-elasticity-of-demand/</a>
4. <a href="https://www.yourarticlelibrary.com/economics/production-function-law-of-variable-proportions-and-law-of-returns-to-scale/28602">https://www.yourarticlelibrary.com/economics/production-function-law-of-variable-proportions-and-law-of-returns-to-scale/28602</a>
5. <a href="https://www.daimsr.in/pdf/elearning/sem1/Part_2.pdf">https://www.daimsr.in/pdf/elearning/sem1/Part_2.pdf</a>
6. <a href="https://www.civildaily.com/taxation-in-india-classification-types-direct-tax-indirect-tax/">https://www.civildaily.com/taxation-in-india-classification-types-direct-tax-indirect-tax/</a>



<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Write various economic theories, concepts and their contribution to business	<b>K3</b>
CO2	Illustrate the Law of Diminishing Marginal Utility and Indifference Curve Analysis	<b>K4</b>
CO3	Interpret the law of demand and Elasticity of Demand	<b>K3</b>
CO4	Analyse the Production Function, Law of Returns to Scale and law of supply to maximize profit and scales of the firm	<b>K4</b>
CO5	Compare the market structure and price determination under various market situations	<b>K5</b>

**Relationship Matrix:**

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	3	2	3	3	2	2	2	3	1	<b>2.4</b>
<b>CO2</b>	3	2	1	2	1	2	2	2	3	2	<b>2.0</b>
<b>CO3</b>	3	3	2	3	2	2	2	1	2	1	<b>2.1</b>
<b>CO4</b>	3	2	3	2	3	1	1	2	2	3	<b>2.2</b>
<b>CO5</b>	2	1	2	3	2	2	2	2	2	3	<b>2.1</b>
<b>Mean Overall Score</b>											<b>2.16</b>
<b>Correlation</b>											<b>Medium</b>

<b>Mean Overall Score</b>	<b>Correlation</b>
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: Dr. S. GOPI**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	23UCO1AC2	ALLIED – II	4	3	25	75	100
Course Title		MODERN MARKETING					
SYLLABUS							
Unit	Contents						Hours
I	Marketing: Meaning and Definition – Importance and Goals – <i>*Classification of Markets*</i> - Approaches to Marketing - Functions – Concepts of Marketing – Societal Marketing, Holistic Marketing, Relationship Marketing, Integrated Marketing, Internal Marketing and Performance Marketing.						12
II	Marketing Environment: Meaning – Types – Demographic, Economic, Natural, Political, Legal and socio-cultural environments – Market Segmentation – Meaning and Definition – Importance – Bases of Market Segmentation – Consumer Behaviour – Factors influencing Consumer Behaviour – <i>* Buying Decision Process *</i> .						12
III	Marketing Mix: Meaning and Elements - Product, Product Mix, Product Line, Product Life Cycle (PLC) - Product Planning - New Product Development - Branding, Packaging and Labelling – Types – <i>* Importance *</i> - Product Positioning, Product Differentiation – Concept and Importance - Pricing – Factors Influencing Pricing - Methods of Pricing.						12
IV	Promotion: Nature and Importance - Promotion Tools: Advertising, Personal Selling, Direct Marketing, Public Relations & Sales Promotion – Concept and Characteristics - Promotion mix – Concept and Factors affecting Promotion Mix Decisions. Distribution - Channels of Distribution - Meaning and Importance - Types – Influential Factors in Selection of Distribution Channel – <i>* Functions of Middlemen *</i> .						12
V	Ethical Marketing - <i>* Green Marketing *</i> – Rural Marketing - Content Marketing – Digital Marketing - Social Media Marketing – E-Commerce: Business to Business (B2B), Business to Consumer (B2C), Consumer to Consumer (C2C), Consumer to Business (C2B), Business to Administration (B2A), Consumer to Administration (C2A).						12
VI	<b>(For CIA Test Only) Recent Trends in Marketing:</b> Artificial Intelligence (AI), Augmented Reality Marketing (AR), Experiential Marketing, Sense of Mission Marketing.						

*\*.....\* Self - Study*

<b>Text Book(s):</b>
1. R.S.N. Pillai & Bagavathi – Modern Marketing: Principles and Practices, S. Chand Publishing, New Delhi, 2018.
2. Armstrong Gary, Kotler Philip, Principles of Marketing, 17th editions, Pearson Hall 2018
3. Kotler Philip, Armstrong Gary, Agnihotri y. Prafulla, Ehsan UIHaque, Principles of Marketing - A South Asian Perspective, 13th edition, Pearson education India, 2017
<b>Reference Book(s):</b>
1. Carl D. McDaniel, Charles W. Lamb, Joseph F. Hair, Marketing Essentials, 2nd edition, South-Western Cengage Learning 2020
2. Ramaswamy V. S. & Namakumari S, Marketing Management, 5 <sup>th</sup> edition, McGraw-Hill Education. 2017
3. Maheshwari P. Rajendra, Principles of Marketing, 1 <sup>st</sup> edition, International Book House Pvt. Ltd. 2012
<b>Web Resource(s):</b>
1. <a href="https://byjus.com/commerce/marketingconcept/#:~:text=Marketing%20concept%20is%20a%20set,also%20beat%20the%20existing%20competition.">https://byjus.com/commerce/marketingconcept/#:~:text=Marketing%20concept%20is%20a%20set,also%20beat%20the%20existing%20competition.</a>
2. <a href="https://www.shivajicollege.ac.in/sPanel/uploads/econtent/d39b61fcede4f18a9064b1e7e36ef870.pdf">https://www.shivajicollege.ac.in/sPanel/uploads/econtent/d39b61fcede4f18a9064b1e7e36ef870.pdf</a>
3. <a href="https://www.vedantu.com/commerce/product-mix">https://www.vedantu.com/commerce/product-mix</a>
4. <a href="https://www.smartinsights.com/marketing-planning/marketing-models/product-life-cycle-model/">https://www.smartinsights.com/marketing-planning/marketing-models/product-life-cycle-model/</a>
5. <a href="https://open.lib.umn.edu/principlesmarketing/chapter/6-4-branding-labeling-and-packaging/">https://open.lib.umn.edu/principlesmarketing/chapter/6-4-branding-labeling-and-packaging/</a>
6. <a href="https://kamarajcollege.ac.in/wp-content/uploads/Core-14-Digital-Marketing.pdf">https://kamarajcollege.ac.in/wp-content/uploads/Core-14-Digital-Marketing.pdf</a>

<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Understand the basic concepts of modern marketing to create a proper marketing mix.	<b>K1</b>
CO2	Evaluate the role of consumers in the market and to analyse the real world problems and provide solution keeping in mind the marketing ethics.	<b>K2</b>
CO3	Develop their entrepreneurial skill in creating a market for a newly developed product and employ different strategies to bring success to the product.	<b>K3</b>
CO4	Apply knowledge and skill acquired in marketing to device suitable techniques and methods in the modern era of technology influenced marketing.	<b>K4</b>
CO5	Employ their abilities to influence the market with powerful marketing tools keeping in mind the Social, Ethical and Environmental issues.	<b>K5</b>

**Relationship Matrix:**

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	1	1	2	2	1	1	2	1	1	2	1.4
<b>CO2</b>	2	1	1	2	2	1	2	2	1	1	1.5
<b>CO3</b>	1	2	2	1	1	2	2	1	1	2	1.5
<b>CO4</b>	1	2	2	2	1	1	1	2	2	2	1.6
<b>CO5</b>	2	1	1	2	2	2	1	2	1	2	1.6
<b>Mean Overall Score</b>											1.52
<b>Correlation</b>											Medium

<b>Mean Overall Score</b>	<b>Correlation</b>
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

**Course Coordinator: Dr. M.H.N. BADHUSHA**

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	23UCO2CC3	Core - III	5	5	25	75	100
Course Title		Business Accounting					

SYLLABUS		
Unit	Contents	Hours
I	Partnership – Meaning and Definition - <b>*Features - Partnership Deed*</b> - Interest on Capital – Interest on Drawings -Profit and Loss Appropriation Account - Capital Accounts of Partners- Fixed Capital method - Fluctuating Capital method- Admission of a partner – Adjustment in the Profit Sharing Ratio – Calculation of Sacrificing ratio - Treatment of Goodwill – Adjustment for Revaluation of Assets and Liabilities.	15
II	Retirement and Death of a partner – Adjustment regarding Profit sharing ratio - Gaining ratio– <b>*Treatment of Goodwill*</b> – Revaluation of assets and liabilities – Treatment of reserves and other undistributed Profits and Losses – Payment to the retiring or deceased partner.	15
III	Dissolution of a Firm - Meaning of Dissolution – <b>*Modes of Dissolution*</b> – Settlement of Accounts - Accounting treatment - Insolvency of a Partner– <b>*Garner vs. Murray Rule*</b> – Insolvency of all partners – Piecemeal distribution-Proportionate Capital method – Maximum Loss method.	15
IV	Branch Accounts: Meaning – <b>*Objects - Types of Branches*</b> - Supply of goods on cost and invoice price - Debtors Method - Stock and Debtors Method - Final Accounts System. Departmental Accounts: Meaning – Allocation of Expenses and Incomes - Inter Departmental Transfer: at Cost Price and Invoice Price - Departmental Trading and Profit & Loss Account and Balance Sheet- <b>*Difference between Branch Accounts and Departmental accounts*</b>	15
V	Hire Purchase System: Meaning – Definition - Calculation of Interest - Accounting treatment - Books of hirer: Cash price method and Interest suspense method - Books of vendor - Default and Repossession - Complete Repossession and Partial Repossession. Installment Purchase System: Meaning <b>* Distinction between Hire Purchase and Installment Purchase Systems *</b> - Accounting Treatment - Books of Buyer - Books of Vendor.	15
VI	<b>Current Trends (For CIA only)</b> Digital Transformation of Accounting: Green Accounting - Human Resource Accounting - Inflation Accounting - Database Accounting (Concepts only).	

**\*.....\* Self - Study (Marks: Theory 20% and Problems 80%)**

<b>Text Book(s):</b>
1. M. C. Shukla, T. S. Grewal & S.C. Gupta, Advanced Accounts I,S. Chand & Company Pvt. Ltd., New Delhi, Revised Edition 2016
2. Prof. T.S. Redddy & Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai, 2021.
<b>Reference Book(s):</b>
1. SP Jain, KI Narang, Simmi Agrawal, Advanced Financial Accounting, Kalyani Publishers, New Delhi, 1 <sup>st</sup> Edition, 2018.
2. Dr. S.N. Maheshwari, Financial Accounting, Vikas Publishin House Private Limited, Noida, 6 <sup>th</sup> Edition, 2018
3. Tulsian P.C. , Tulsian Bharat, Quick Revision for Financial Accounting, S Chand & Company Limited, 1 <sup>st</sup> Edition, 2016.

**Web Resource(s):**

1. <https://navi.com/blog/branch-accounting/>
2. [https://static.careers360.mobi/media/uploads/froala\\_editor/files/Accounting-for-Banches- Including-Foreign-Banches.pdf](https://static.careers360.mobi/media/uploads/froala_editor/files/Accounting-for-Banches- Including-Foreign-Banches.pdf)
3. <https://www.studocu.com/in/document/mahatma-gandhi-university/international-accounting/department-accounting/21242315>
4. <https://www.toppr.com/guides/accounting-and-auditing/joint-venture-and-consignment-account/>

**Course Outcomes**

Upon successful completion of this course, the student will be able to:

CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Describe theoretical background of different grounds of accounting systems related to Partnership accounts and its system of book keeping with regards to fundamentals and admission	K1
CO2	Record the transactions involved in Retirements and Death of Partners along with treatment of Goodwill	K2
CO3	Understand and Measure the practical oriented problems in the management of a Partnership keeping in mind the Dissolution of Partnership firm.	K3
CO4	Identify the theoretical background and different grounds of accounting systems like Branch and Departmental accounting,	K4
CO5	Prepare accounting statements for specific type of business concerns including, Hire Purchase System and Installment Purchase System.	K5

**Relationship Matrix:**

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3		3	3	2		3	2.2
CO2	3		3	2	2	3		2		3	1.8
CO3		3	2			3	3	3		3	1.7
CO4	3	3		3	2		3	3	3	2	2.2
CO5	3	3		2	3		2	3	2	3	2.1
Mean Overall Score											2.0
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: Dr. M. SIRAJUDEEN**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	23UCO2CC4	CORE - IV	4	4	25	75	100
<b>Course Title</b>		<b>Legal Aspects of Business &amp; Ethics</b>					

SYLLABUS		
Unit	Contents	Hours
I	<b>Indian Contracts Act, 1872:</b> Introduction - Definition- -Sources of Law - Essential Elements of a Contracts- Classification - Offer and Acceptance- Consideration- <b>*Void and Voidable Agreements *</b>	12
II	Legality of Object and Consideration- Capacity of Parties- Free Consent - Contingent Contracts- Performance of Contracts- Discharge of Contracts - <b>*Breach of Contract and Remedies for Breach of Contract*</b> .	12
III	<b>Special Contract: Indemnity and Guarantee</b> – Meaning - Essentials - Surety – Rights – Discharge - <b>Bailment</b> – Meaning – Types – Duties and Rights – <b>Pledge</b> – Meaning – Duties and Rights- <b>Contract of Agency</b> – Definition – Essentials – Agent – Classification – Rights and Duties of an Agent – Rights and Duties of Principal – <b>*Termination of Agency*</b>	12
IV	<b>Business Ethics</b> - Meaning, Importance, Nature and Relevance to Business - Values and Attitudes of Professional Accountants -Seven Principles of Public Life- <b>*Ethics in Business*</b>	12
V	<b>Corporate Ethics</b> – Meaning - Importance – Functions - Unethical Practices and Ethical dilemma- <b>*Ethical theories and Approaches*</b> - Modern Decision making - Ethical Models for Decision Making- Indian Ethos- Ethics for Managers- Ethics in Business Competition.	12
VI	<b>Current Trends (For CIA only)</b> - Limited Liability Partnership Act (LLP), 2008: Concept-Formation- Membership- Functioning- Dissolution-Corporate Governance and Corporate Social responsibility in business(CSR)	

**\*.....\* Self - Study**

<b>Text Book(s):</b>
1. N.D. Kapoor – Business Laws, Sultan Chand & Sons, New Delhi, 23rd Revised edition,2022 2. A.C. Fernando, Business Ethics and Corporate Governance –, Pearson Education Second Edition,2012 3. Dr M C Kuchhal , Business Law, Vikas Publishing House-, Seventh edition, 2017
<b>Reference Book(s):</b>
1. R.S.N. Pillai and Bagavathi – Business Law, S. Chand & Company, New Delhi, 2010. 2. P.C. Tulsian – Business Law, Tata McGraw-Hill Education, 2000 3. Manuel G. Velasquez, Business Ethics: Concepts and Cases, PHI, New Delhi, Edition: 7, 2016
<b>Web Resource(s):</b>
1. <a href="https://www.hzu.edu.in/uploads/2020/10/business-law.pdf">https://www.hzu.edu.in/uploads/2020/10/business-law.pdf</a> 2. <a href="https://books.google.com/books/about/Business_Law.html?id=kCwrDAAAQBAJ">https://books.google.com/books/about/Business_Law.html?id=kCwrDAAAQBAJ</a> 3. <a href="https://www.tutorialspoint.com/business-ethics">https://www.tutorialspoint.com/business-ethics</a>

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Remember the basic knowledge of legal aspects of general and Special Contracts relating to Business.	K1
CO2	Understand the definition of ethics and the importance and role of ethical behaviour in the business world today.	K2
CO3	Build an environment conducive to the growth of business; and to make sure that business operates within the larger framework of governance in the country	K3
CO4	Examine the relevance of business law to individuals and businesses and the role of law in an economic, political and social context	K4
CO5	Prepare a code of ethics as a statement of norms and beliefs, and shape the company and strategy in business practice companies.	K5

#### Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	3	1	3	2	2	1	2	2.2
CO2	2	3	2	3	3	2	2	2	2	1	2.2
CO3	3	2	2	3	2	1	2	2	3	3	2.3
CO4	2	2	2	2	2	3	3	2	3	1	2.2
CO5	3	2	3	2	1	2	2	2	2	3	2.2
Mean Overall Score											2.22
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course co-ordinator: Dr.G. PASUPATHI**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	23UCO2AC3	Allied-III	4	3	25	75	100
Course Title		BUSINESS STATISTICS WITH R					

SYLLABUS		
Unit	Contents	Hours
I	Statistics: Introduction -Statistical methods- Limitations of Statistics-Misuses - Measures of Averages: Mean- <b>*Weighted Arithmetic Mean*</b> , Combined Mean, Geometric Mean, Harmonic Mean, Median, Quartile and Mode.	12
II	Measures of Dispersion: Range-Quartile Deviation-Mean Deviation-Relative Measure- Standard Deviation- <b>*Relative Measure*</b>	12
III	Correlation: Numerical Value of the Correlation Coefficient- Rank Correlation- Regression	12
IV	Time Series: Measurement of Trend: Graphic Method- Semi Average Method- Moving Average Method. Measures of Seasonal variation: Method of Averages-Moving Average Method- <b>*Ratio to Moving Average*</b> - ratio to trend.	12
V	Index Numbers: Simple Aggregate Index- Weighted Aggregate Index- Laspeyre's Index Passche's Index- <b>* Fisher's Ideal Price Index*</b> .	12

**\*.....\* Self - Study**

<b>Text Book(s):</b>
1.P.R. Vital, Business Mathematics and Statistics, Margham Publications, Chennai, Reprint 2010 Unit I: Chapter 1, Chapter 5 (Part Two Business Statistics) Unit II: Chapter 6 (Part Two Business Statistics) Unit III: Chapter 8 & Chapter 9 (Part Two Business Statistics) Unit IV: Chapter 12 (Part Two Business Statistics) Unit V: Chapter 13 (Part Two Business Statistics)
<b>Reference Book(s):</b>
1. S.P. Gupta, Statistical Methods, Sultan Chand and Sons Publishers, New Delhi, 2004 2. V.K.Kapoor, Fundamentals of Applied Statistics, Sultan Chand and Sons Publishers, New Delhi, 2007
<b>Web Resource(s):</b>
<a href="https://nptel.ac.in/courses/111/104/111104120/">https://nptel.ac.in/courses/111/104/111104120/</a> Prof Shalabh, Department of Mathematics, IIT Kanpur Lecture 14 Arithmetic mean Lecture 15 Median Lecture 16 Quartiles Lecture 17 Mode and Geometric mean Lecture 20 Mean and standard deviation Lecture 21 coefficient of variation <a href="https://www.youtube.com/watch?v=zlZaOnBbpUg">https://www.youtube.com/watch?v=zlZaOnBbpUg</a> ( 1 lesson by Prof. Arunkanda, Department of Mechanical Engineering, IIT ,Delhi) Lecture 35 - Analysis of Time Series <a href="https://www.youtube.com/watch?v=JT9o8b43Gk0">https://www.youtube.com/watch?v=JT9o8b43Gk0</a> Index numbers



Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Remember the basics about statistics	K1
CO2	Obtain the approximate solutions in Mathematical problems	K2
CO3	Analyze and evaluate the accuracy of common statistical methods	K3
CO4	Determine Index numbers	K4
CO5	Explain the statistical techniques in various types of topics	K5

**Relationship Matrix:**

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	1	1	3	1	1	3	2	3	3	2	2.0
CO2	1	1	3	1	1	3	2	3	3	2	2.0
CO3	1	-	3	1	1	3	2	3	3	2	1.9
CO4	1	-	3	-	1	3	2	3	3	2	1.8
CO5	1	1	3	1	1	3	2	3	3	2	2.0
Mean Overall Score											1.9
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
$\geq 1.5$ and < 2.5	Medium
$\geq 2.5$	High

**Course Coordinator: Dr. A. Prasanna**

Semester	Course code	Course Category	Hours Week	Credits	Marks for Evaluation		
					CIA	ESE	TOTAL
II	23UCO2AC4	ALLIED - IV	3	3	25	75	100
Course Title		BUSINESS ENVIRONMENT					

Syllabus		
Unit	Contents	Hours
I	<b>Introduction To Business Environment:</b> Definition-Scope- <b>*Features*</b> -Types: Micro Environment – Macro Environment-Natural Environment: Components Of Natural Environment.	9
II	<b>Economic Environment:</b> Characteristics- <b>*Five Year Planning*</b> -Liberalization: Advantages – Disadvantages- Globalization: Impact of Globalization in India.	9
III	<b>Environmental Analysis:</b> Meaning – Process – Importance – Limitations – Environmental Techniques: SWOT Analysis – ETOP Analysis – QUEST Analysis – <b>*NITI Aayog*</b> .	9
IV	<b>Social Environment:</b> Social Attitude – Joint Family System – Types of Social Organization. Culture Environment: Elements – <b>*Characteristics*</b>	9
V	<b>Political Environment:</b> Government and Business Relationship in India- Corporate Governance-Global Environment: <b>*Determination of FDI*</b> -Concept of MNC.	9

**\*.....\* Self - Study**

<b>Text Book(s):</b>
1. Dr.V.C. Sinha Business Environment, SBPD Publishing House, Agra, 2022
2. Dr. Amit Kumar, Business Environment, Sahitya Bhavan Publication, Agra.
3. Dr.C.B.Gupta, Business Environment, Sultan Chand & Sons, New Delhi, 2022.
<b>Reference Book(s):</b>
1. Francis Cherunilam, Business Environment Text and Cases, Himalaya Publishing House, 2022.
2. Dr.S.Sankaran, Business Environment, Margam Publications, Chennai 2022
3. Justin Paul, Business Environment: Tata McGraw-Hill Publishing, Co. Ltd. 2018.
<b>Web Resources(s):</b>
1. <a href="http://pestleanalysis.com/what-is-pestle-analysis/">http://pestleanalysis.com/what-is-pestle-analysis/</a>
2. <a href="http://www.vedantu.com/commerce/economic-environment">http://www.vedantu.com/commerce/economic-environment</a>

Course Outcomes		
Upon Successful Completion of this Course, the Student will be able to		
Co No	CO Statement	Cognitive level (K-Level)
CO 1	Identify and evaluate the complexities of business environment and their impact on the business.	K1
CO 2	To have a critical study of liberalization, privatization and globalization.	K2
CO 3	Analyse the relationships between Government and business and understand the political, economic, legal and social policies of the country.	K3
CO 4	Analyse the environment of a business from the legal l & regulatory, macroeconomic, cultural, political, technological and natural perspectives.	K4
CO 5	Gain knowledge about the operation of different institutions in international business environment.	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	3	3	3	3	2	1	2.6
CO2	3	2	3	3	3	2	3	2	3	1	2.5
CO3	2	3	3	3	3	2	3	2	3	1	2.6
CO4	3	3	3	2	2	3	2	3	2	1	2.4
CO5	2	3	3	3	3	1	3	3	3	1	2.5
Mean Overall Score											2.54
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
$\geq 1.5$ and < 2.5	Medium
$\geq 2.5$	High

Course coordinator: Dr. G. HADI MOHAMED

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UCO3CC5	Core – V	4	4	25	75	100
Course Title		MANAGERIAL ACCOUNTING					

SYLLABUS		
Unit	Contents	Hours
I	Management Accounting: Meaning, Nature, Scope, Objectives and Functions – Merits and Demerits of Management Accounting – <b>*Differences between Management Accounting and Financial Accounting – Financial Statement Analysis – Tools and Techniques of Financial Statement Analysis – Comparative Statements – Common Size Statements – Trend Percentages*</b> . Ratio Analysis – Meaning, Uses and Limitations – Classification of Ratios – Computation of Ratios and Interpretation	12
II	Funds flow Statement: Meaning – The Concept of Funds – Identification of transaction which cause flow of funds –Uses and Limitations of Funds Flow Statement – Preparation of Funds Flow Statement - Schedule of Changes in Working Capital – Funds from Operations – External sources of funds – Applications of funds. Cash Flow Statement (As per AS – 3) – Meaning, Objectives, Advantages and Limitations – <b>*Differences between Funds Flow Statement and Cash Flow Statement*</b> – Classification of Cash flows – – Preparation of Cash flow statement.	12
III	Marginal Costing: Definitions of Marginal Cost and Marginal Costing – <b>*Salient features, advantages and limitations of Marginal Costing*</b> – Cost Volume Profit Analysis - Break Even Analysis – Composite Break Even Point – Significance of Margin of Safety – Break Even Chart – Applications of Marginal Costing for Decision Making – Key factor or Limiting factor – Make or Buy Decision – Shut down or Continue decision – Sales Mix Decision	12
IV	Budgeting and Budgetary Control: Meaning and Definition – Objectives, advantages and limitations of Budgetary Control – <b>*Essentials of successful Budgetary Control – Organisation for installation of Budgetary Control System*</b> - Classification of Budgets – Sales Budget – Production Budget – Material Budget – Cash Budget – Flexible Budget – Zero Based Budgeting (ZBB).	12
V	Standard Costing: Meaning – advantages and limitations of Standard Costing – <b>*Applicability of Standard Costing – Introductions of Standard Costing System*</b> – Setting Standards – Standards for Material Cost — Standards for Labour Cost Computation of Variances – Direct Material Variances – Direct Labour Variances.	12
VI	<b>Current Trends (For CIA only)</b> – Differential Costing – Determination of Differential cost – Managerial Applications of Differential Cost Analysis	

\*.....\* **Self Study**

<b>Text Book(s):</b>
<ol style="list-style-type: none"> <li>1. Management Accounting, Khan M. Y &amp; Jain P.K Tata McGraw Hill Publishing Co.Ltd., New Delhi, 2021.</li> <li>2. Principles of Management Accounting, Maheswari SN, Maheswari Suneel K. &amp; Maheswari Sarad K.,Sultan Chand &amp; Sons, 2021.</li> <li>3. Management Accounting, Pillai R.S.N and Bagavathi V S.Chand Company Ltd., New Delhi, 2021.</li> <li>4. Management Accounting , T.S.Reddy and Y.Hari Prasad Reddy, Margham Publications, Chennai, 2020</li> </ol>

<b>Reference Book(s):</b>	
1. Management Accounting Theory & Practice, Murthy A. and S .Gurusamy , Vijay Nicole Pvt. Ltd, 2013 2. Management Accounting Principles and Practices, Shashi K. Gupta, Sharma R.K, Kalyani Publishers, New Delhi, 2017 3. Management Accounting, Dr.M. Sheik Mohamed, Dr. E.Mubarak Ali & Dr.M.Abdul Hakkeem, Raja Publications, Trichy, 2019 4. Management Accounting, Dr.R. Ramachandran & Dr. R. Srinivasan, (2018) Sri Ram Publications, Trichy, 17 <sup>th</sup> Revised Edition.	
<b>Web Resource(s):</b>	
1. <a href="https://www.academia.edu/27871831%20%20/MANAGEMENT_ACCOUNTING_STUDY_NOTES">https://www.academia.edu/27871831%20%20/MANAGEMENT_ACCOUNTING_STUDY_NOTES</a> 2. <a href="https://resource.cdn.icai.org/66526bos53753-cp1.pdf">https://resource.cdn.icai.org/66526bos53753-cp1.pdf</a> 3. <a href="https://www.udemy.com/course/management-accounting-a-complete-study/">https://www.udemy.com/course/management-accounting-a-complete-study/</a>	

<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Understand the tools and techniques of Management Accounting and to assess the operational, managerial and financial efficiency of the organisation	<b>K1</b>
CO2	Evaluate operational budgeting in terms of the process by which it is implemented and its possible benefits to the organization.	<b>K2</b>
CO3	Analyze accounting data by application of cost-volume-profit concepts.	<b>K3</b>
CO4	Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting	<b>K4</b>
CO5	Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques;	<b>K5</b>

#### Relationship Matrix:

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	3	3	2	3	3	3	3	2	1	2.6
<b>CO2</b>	3	2	3	3	3	2	3	2	3	1	2.5
<b>CO3</b>	2	3	3	3	3	2	3	2	3	1	2.6
<b>CO4</b>	3	3	3	2	2	3	2	3	2	1	2.4
<b>CO5</b>	2	3	3	3	3	1	3	3	3	1	2.5
<b>Mean Overall Score</b>											<b>2.54</b>
<b>Correlation</b>											<b>High</b>

<b>Mean Overall Score</b>	<b>Correlation</b>
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: Dr. M. MARIMUTHU**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UCO3CC6	CORE-IV	3	3	25	75	100
Course Title		COMMERCIAL CORRESPONDENCE					

SYLLABUS		
Unit	Contents	Hours
I	Communication – Meaning – Importance – Objectives – Process – Types of Communication — <b>*Characteristics of good Communication*</b> - Barriers of Communication	9
II	Business Letters: Format - Enquires – offers – Quotations – Orders and their execution - <b>*Complaints and adjustments*</b> – Collection letters – Sales Letters.	9
III	Banking Correspondence – Insurance Correspondence – <b>*Agency Correspondence*</b> - Public relations letters.	9
IV	Secretarial Correspondence: Office memo, Notice – Agenda – Minutes – Resolutions – Circulars - Report Writing - Importance – <b>*Types of Reports*</b>	9
V	Application for position - Resume – Interview – Objectives and techniques of various types of interview – Public speech – Characteristics of good Speech - <b>*Communication Etiquette*</b>	9
VI	<b>Current Trends (For CIA only) –</b> Digital Communications – Role of Artificial Intelligence on Communication – Chat GPT*	

\*.....\* Self Study

<b>Text Book(s):</b>
1. Rajendra Pal, Essentials of Communication, 13 <sup>th</sup> Revised Edition, Sulthan Chand and Sons, New Delhi, 2022 2. R.S. Pillai & Bagavathi, Modern Commercial Correspondence, S.Chand & Co. Ltd, New Delhi, 2022 3 S.M. Rai & Urmila Rai, Business Communications, Himalaya Publishing House, New Delhi, 2022 4. Kapoor. A. N., Business Correspondence and Communication Skill, S.Chand & Co. Ltd, New Delhi, 2018
<b>Reference Book(s):</b>
1. Gupta. C.B., Business Communication, Sulthan chand and Sons, New Delhi 2020 2. Herta Murphy, Herbert Hildebrandt and Jane Thomos, Effective Business Communication, 7 <sup>th</sup> edition, Mc graw Hill Education, Noida, 2017
<b>Web Resource(s):</b>
1. <a href="https://swayam.gov.in/nd2_imbl9_mg14/preview">https://swayam.gov.in/nd2_imbl9_mg14/preview</a> 2. <a href="https://onlinebooks.library.upenn.edu">https://onlinebooks.library.upenn.edu</a> 3. <a href="https://open.umn.edu/opentextbooks/textboo">https://open.umn.edu/opentextbooks/textboo</a> 4. <a href="https://openai.com/blog/chatgpt">https://openai.com/blog/chatgpt</a>

<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Describe the importance of Business Correspondence	<b>K1</b>
CO2	Understand the communication skill and exchange of ideas through business letters	<b>K2</b>
CO3	Apply the various methods of internal and external communications	<b>K3</b>
CO4	Analyze the emergence for reports writing in order to express the knowledge with digitalised channels.	<b>K4</b>
CO5	Access the effective response to Company Secretarial Correspondence	<b>K5</b>

**Relationship Matrix:**

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2.4</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2.4</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2.3</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2.4</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2.4</b>
<b>Mean Overall Score</b>											<b>2.38</b>
<b>Correlation</b>											<b>Medium</b>

<b>Mean Overall Score</b>	<b>Correlation</b>
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: DR. Y. MOYDHEEN SHA**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UCO3AC5	ALLIED – V	3	3	25	75	100
Course Title		PRINCIPLES OF INSURANCE					

SYLLABUS		
Unit	Contents	Hours
I	Risk: Meaning and Definition– Types of Risks– Actual and Consequential Losses – Management of Risks – Loss Minimization Techniques - Insurance: Meaning and Definition – Role of Insurance in Economy - <b>*Nature*</b> – Classification of Insurance	9
II	Insurance Agent: Meaning and Definition - Procedure for becoming an agent- Pre-requisites for obtaining a license - Duration of license, cancelation of license - Revocation /Termination of agent appointment - <b>*Code of conduct, unfair practices*</b> .	9
III	Life Insurance: Meaning - Importance - Principles of Life Insurance - Life insurance products – Procedure for taking Life Insurance – <b>*Methods of Premium Calculation*</b> .	9
IV	General Insurance: Fire Insurance – Types – Procedures for taking Fire Insurance Policy - Marine Insurance – Types - Motor Insurance – <b>*Burglary Insurance*</b> – Health Insurance - Travel Insurance – Commercial Insurance.	9
V	Maturity Claims on Survival Benefits - Death Claims - Claim Concession Presumption of Death - Accident Benefit Options - Settlement Options - Valuation and Surplus – Reinsurance - Exchange Control Regulations - <b>*Consumer Protection Act 2019*</b> – Ombudsman - IRDAI Regulations.	9
VI	<b>Current Trends (For CIA Test Only)</b> Recent trends in Insurance Industry: Emergence of Digital Insurance – Big Data – Uses - Predictive Analytics –IoT in Insurance Industry.	

**\*.....\* Self Study**

<b>Text Book(s):</b>
1. Neeti Gupta, Abha Chopra – Principles of Insurance, Kalyani Publishers 2018
2.MN Mishra, SB Mishra- Insurance: Principles and Practice, S Chand Publishing; 22 <sup>nd</sup> edition, 2016
3.Dr. A. Murthy - Principles and Practice of Insurance, Margham Publications, 2013
<b>Reference Book(s):</b>
1. Dr. (Ku.) Shakti Prathaban, Dr. N.P. Dwivedi - Principles of Insurance, Himalaya Publishing House, Mumbai, 2017
2.Prof. D. Chennappa, Dr. V. Padmavathi - Principles of Insurance,Professional Books Publisher, Delhi, 2017
3.J Alfred Eke – The Elements of Insurance: A Guide to the Principles and Practice of Accident, Fire, Marine and Life Insurance, Palala Press, 2018
<b>Web Resource(s):</b>
1. <a href="https://byjus.com/commerce/types-of-insurance/">https://byjus.com/commerce/types-of-insurance/</a>
2. <a href="https://edurev.in/studytube/Role-of-Insurance-in-Economic-Development-Insuranc/4abb6c86-60e3-496b-90e9-1dab80158539_t">https://edurev.in/studytube/Role-of-Insurance-in-Economic-Development-Insuranc/4abb6c86-60e3-496b-90e9-1dab80158539_t</a>
3. <a href="https://enterslice.com/learning/duties-and-functions-of-insurance-agent-in-india/">https://enterslice.com/learning/duties-and-functions-of-insurance-agent-in-india/</a>



Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Equip the knowledge and skills necessary to understand the basics of insurance and how to apply it in the real world.	K1
CO2	Understand how insurance is regulated, as well as the various regulations that are in place to protect individuals, businesses, and the public from insurance fraud and other unethical practices.	K2
CO3	Compute insurance premiums, explain the different types of insurance, and identify the various elements of an insurance policy.	K3
CO4	Analyse insurance claims, identify risks, and recommend policies to protect the interests of their clients.	K4
CO5	Evaluate the various types of insurance coverage available and how they can be used to provide protection for a variety of needs.	K5

**Relationship Matrix:**

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	3	3	2	3	3	2	2.7
CO2	3	3	2	3	3	3	3	3	3	2	2.8
CO3	3	3	3	3	2	3	2	3	2	2	2.6
CO4	2	3	3	3	2	3	2	2	2	3	2.5
CO5	3	3	2	3	2	3	3	3	2	3	2.7
Mean Overall Score											2.66
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

**Course Coordinator: Dr. M.H.N. BADHUSHA**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UCO3AC6	Allied-VI	4	3	25	75	100
Course Title		INDIAN ECONOMY					

SYLLABUS		
Unit	Contents	Hours
I	<b>Indian Economy:</b> Meaning and Characteristics. Economic Development: Meaning and Factors - <b>*India's Economic Resilience and Growth Drivers*</b> - Unemployment and Poverty in India: Meaning, Causes and Measures taken by the Government. Highlights of PURA (Vision 2020) and Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGP)	12
II	<b>Sectoral Composition of Indian Economy:</b> Agricultural Sector: Agricultural Issues, Policies and Institutional Reforms -Terms of Trade between Agriculture and Industry. Industrial Sector: Industrial Policy - Public Sector Enterprises and their performance - <b>*Privatisation and Disinvestment debate*</b> . Highlights of Make in India 2.0 and Production Linked Incentive (PLI) schemes.	12
III	<b>Policy Regimes:</b> Economic Planning in India: Highlights of the Five Year Plans(FYPs) - <b>*Planning Commission Vs. NITI Aayog - Sustainable Development Goals*</b> - Indian Economic Policies: Monetary Policy, Fiscal Policy: Meaning, Types and Tools. Reforms for New India (SabkaSaath and SabkaVikaas).	12
IV	<b>Infrastructure and National Income:</b> Infrastructure: Types, Vision and Approaches of the Government to Infrastructure Development in India. National Income: Concepts - Methods of computation. Inflation and Deflation: Types - Causes - <b>*Inflation and Interest rates - Repo Rate*</b> - Highlights of PM Gati Shakti.	12
V	<b>External Sectors in India:</b> India's Foreign Trade: Volume, Composition and Direction - <b>*Balance of Trade (BOT) Vs Balance of Payment (BOP)*</b> - New Exchange Rate Regime: Partial and full Convertibility, Capital Account Convertibility - Bilateral and Multilateral Trade Agreements and Associations - Highlights of Export Credit Guarantee Corporation (ECGC) Scheme.	12
VI	<b>Current Trends (For CIA only) – Recent Policies:</b> Ayushman Bharat–Health and Wellness Centres (AB-HWCs), Pradhan MantriKaushalVikasYojana (PMKVY)	

\*.....\* Self Study

<b>Text Book(s):</b>
1. Dr.S. Sankaran – Indian Economy, Margham Publication, 2019. 2.IC Dhingra, Indian Economy, Sultan Chand & Sons, 2014. 3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company,2018.
<b>Reference Book(s):</b>
1. A N Agarwal and Agarwal MK, Indian Economy, New Age International Publishers, New Delhi, 2020. 2. Uma Kapila (ed), “Indian Economy since Independence”, Relevant articles 3.Sankar Ganesh Karuppiiah, Indian economy, Key concepts, 5th edition 2017.
<b>Web Resource(s):</b>
1. <a href="http://www.yourarticlelibrary.com/economics/indian-economy/poverty-in-india-concept-measures-and-magnitude-of-poverty-in-india/39202">http://www.yourarticlelibrary.com/economics/indian-economy/poverty-in-india-concept-measures-and-magnitude-of-poverty-in-india/39202</a> 2. <a href="https://niti.gov.in/content/objectives">https://niti.gov.in/content/objectives</a> 3. <a href="https://www.toppr.com/guides/business-economics-cs/overview-of-indian-economy/basic-characteristics-of-the-indian-economy/">https://www.toppr.com/guides/business-economics-cs/overview-of-indian-economy/basic-characteristics-of-the-indian-economy/</a>

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understand and useful for increasing the general awareness of students on issues affecting the Indian Economy	K1
CO2	helps in developing understanding of the students related to different sectors of Indian Economy	K2
CO3	Comprehension of the planning and impact of New Economic Reforms on the Indian Economy	K3
CO4	Understand about role of infrastructure and methods of computation of national income.	K4
CO5	Analyse and Appraise the Trends in India's Foreign trade and balance of payments	K5

**Relationship Matrix:**

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	1	3	3	2	3	1	2.3
CO2	2	2	3	2	1	3	3	2	3	2	2.3
CO3	3	2	3	2	-	3	3	2	2	1	2.1
CO4	3	3	2	2	1	3	3	2	2	2	2.3
CO5	1	3	3	1	1	3	3	2	2	1	2.0
Mean Overall Score											2.2
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: Dr. K. INDUMATHI**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UCO3GE1	GENERIC ELECTIVE - I	2	2	-	100	100
Course Title		PRINCIPLES OF MARKETING					

SYLLABUS		
Unit	Contents	Hours
I	Introduction to Marketing: Market – Meaning and Definition – Classification– Marketing – Definition – Features– Functions –* <b>Modern Marketing Concept</b> *.	6
II	Marketing Mix and Process: Marketing Mix – Meaning – Definition – Elements – New Product Planning and Development – Product Life Cycle (PLC) – New Product Development Strategy – * <b>Reasons for Failure of a New Product</b> *.	6
III	Pricing: Objectives – * <b>Pricing Policy</b> * – Factors Influencing Pricing – Methods of Pricing.	6
IV	Promotion: Meaning and Objectives – Promotional Strategy – Personal Selling – Advertisement – Channels of Distribution - * <b>Importance</b> * - Types of Distribution Channels - Influencing Factors– Functions	6
V	Recent Trends in Marketing: Telemarketing – E-Marketing – Digital Marketing – Need and Importance – * <b>Social Media</b> * – Green Marketing.	6

\*.....\* **Self Study**

<b>Text Book(s):</b>
1. .R.S.N. Pillai&Bagavathi – Modern Marketing: Principles and Practices, S. Chand Publishing, New Delhi,2018
<b>Reference Book(s):</b>
1. Dr. N. Rajan Nair; Sanjith R. Nair – Marketing, Sultan Chand & Sons, New Delhi, 2017. 2.Philip Kotler; Garry Armstrong – Principles of Marketing, Pearson Education, 12 <sup>th</sup> Edition, 2007.
<b>Web Resource(s):</b>
1. <a href="http://repository.uaeh.edu.mx/LECT170">http://repository.uaeh.edu.mx/LECT170</a> 2. <a href="https://swayam.gov.in/nd2_imb19_mg11/preview">https://swayam.gov.in/nd2_imb19_mg11/preview</a> 3. <a href="https://business.adobe.com/blog/the-latest/top-10-marketing-trends-2022">https://business.adobe.com/blog/the-latest/top-10-marketing-trends-2022</a>

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understand the various types of market and the terminologies and concept of modern marketing	K1
CO2	Acquire knowledge about marketing mix and its components of the	K2
CO3	Develop conceptual knowledge and skill in creating a market for a successful product	K3
CO4	Identify the barriers at various elements of the marketing mix and to devise suitable strategies to overcome them	K4
CO5	Evaluate the influence of Information Technology and estimate the future trends	K5

**Relationship Matrix:**

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	3	2	2	3	2	3	3	2	3	1	2.4
<b>CO2</b>	3	2	3	3	3	2	2	3	3	3	2.7
<b>CO3</b>	2	3	2	2	2	2	3	2	3	2	2.3
<b>CO4</b>	3	2	2	2	3	3	2	3	3	2	2.5
<b>CO5</b>	3	3	3	3	3	2	2	3	3	2	2.7
<b>Mean Overall Score</b>											2.52
<b>Correlation</b>											High

Mean Overall Score	Correlation
< 1.5	Low
$\geq 1.5$ and < 2.5	Medium
$\geq 2.5$ High	High

**Course Coordinator: Dr. S. Mohamed Mohideen**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV	23UCO4CC7	Core - VII	4	4	25	75	100
Course Title		STRATEGIC FINANCIAL MANAGEMENT					

SYLLABUS		
Unit	Contents	Hours
I	Strategic Financial Management: Meaning – Definition – Characteristic – Scope – <b>*Importance*</b> . Risk and Return: Types of Risks - Return - The Relationship Between Risk and Return. Capital Asset Pricing Model: Beta – Expected Return for the Market Portfolio – CAPM – Security Market Line (SML) (Theory & Problems)	12
II	Introduction to Long-Term Financial Management: Equity Financing: Common Stock - <b>*Par Value of Shares*</b> - Preferred Stock - Possible Characteristics of Preferred Shares - Dividends on Preferred Stock. Debt Financing (Bonds) : The Bond Instrument - Bonds and Rating Agencies - Relationship Among Inflation, Interest Rates, and Prices of Financial Instruments (Theory Only)	12
III	Capital Structure: Meaning – <b>*Features of an Ideal Capital Structure*</b> - Determining the Capital Structure.(Theory Only) Cost of Capital: Meaning – Components -Importance of Cost of Capital - Types of Cost of Capital: Cost of Debt – Cost of Preference Shares – Cost of Equity – Cost of Retained Earnings – Weighted Average Cost of Capital (Theory & Problems)	12
IV	Capital Budgeting: Definition – <b>*Features*</b> – Objectives – Evaluation of Capital Budgeting Proposal. Non Discounting Methods: Payback Period – Average Rate of Return. Discounted Cash Flow: Net Present Value Method – IRR – Profitability Index Method. (Theory and Problems) Dividend Policy and Treasury Stock: Dividends, Dividend Policy, and Stock Splits - Treasury Stock - Stock Rights, Warrants, and ADRs. (Theory Only)	12
V	Working Capital: Meaning – Types – <b>*Factors determining of Working Capital Requirements*</b> – Methods of Forecasting of Working Capital Requirements - The Operating Cycle and the Cash Cycle. ((Theory & Problems) Cash Management: Objectives - Cash Flow Forecasting. Inventory Management: Purpose of holding inventory – Risk and Cost of holding Inventory. (Theory Only)	12
VI	<b>Current Trends (For CIA only)</b> FDI: Benefits – Risks. MNCs: Impact of Multinationals on the Home Country - Impact of Multinationals on the Host Country - Foreign Currency Exchange Rate: The Effect of Appreciation and Depreciation of a Currency – Determinants of Exchange Rates- Digital Currency – Cryptocurrency (Theory Only)	

**\*.....\* Self Study (Theory 40 % & Problems 60 %)**

<b>Text Book(s):</b>
1. I. M Pandey, Financial Management, Pearson Publication, 12 <sup>th</sup> Edition , 2021 2. Prasanna Chandra , Financial Management: Theory & Practice, Tata Mc Graw Hill , 11th Edition, 2022 3. Dr. S N Maheshwari, Financial Management Principles & Practice, Sultan Chand & Sons, 2019
<b>Reference Book(s):</b>
1. P C Tulsian, Bharat Tulsian & Tushar, Financial Management, S. Chand Publication , 2023 Edition 2. M. Y. Khan, P. K. Jain, Financial Management: Text, Problems and Cases, Tata Mc Graw Hill, 8th Edition, 2018 3. CMA Kalyani Karna, Strategic Financial Management , Corporate Plus Publication, 3 <sup>rd</sup> Edition , 2022
<b>Web Resource(s):</b>
1. <a href="https://www.icai.org/post.html?post_id=17885">https://www.icai.org/post.html?post_id=17885</a> 2. <a href="https://icmai.in/upload/Students/Syllabus2016/Archive/Final/Paper-14.pdf">https://icmai.in/upload/Students/Syllabus2016/Archive/Final/Paper-14.pdf</a> 3. <a href="https://mastermindsindia.com/SFM%20SM.pdf">https://mastermindsindia.com/SFM%20SM.pdf</a>

<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	To Develop an insight into the field of Financial Management and implement them in practice to formulate solutions to the real world problems in finance	<b>K1</b>
CO2	Apply strategic financial management throughout its organizational operations, which involves designing elements that will maximize the firm's financial resources and use them efficiently	<b>K2</b>
CO3	Identify the possible strategies capable of maximizing the organization's market value and also, it ensures that the organization is following the plan efficiently to attain the desired short-term and long-term goals and maximize value for the shareholders	<b>K3</b>
CO4	Illustrate the concepts and theories of finance in a simple way that the students can grasp them very easily and be able to put them into practice	<b>K4</b>
CO5	Demonstrate comprehensive knowledge and understanding of the theories of exchange rates and their empirical relevance to identify and analyse mechanisms for managing risk in foreign exchange markets	<b>K5</b>

**Relationship Matrix:**

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	3	3	3	2	3	3	3	2	1	<b>2.6</b>
<b>CO2</b>	2	3	3	3	2	3	2	3	3	3	<b>2.7</b>
<b>CO3</b>	3	3	3	3	1	3	3	3	2	3	<b>2.7</b>
<b>CO4</b>	3	2	3	2	3	3	2	2	3	2	<b>2.5</b>
<b>CO5</b>	2	2	3	3	3	3	3	3	3	1	<b>2.6</b>
<b>Mean Overall Score</b>											<b>2.6</b>
<b>Correlation</b>											<b>High</b>

<b>Mean Overall Score</b>	<b>Correlation</b>
<b>&lt; 1.5</b>	<b>Low</b>
<b>≥ 1.5 and &lt; 2.5</b>	<b>Medium</b>
<b>≥ 2.5</b>	<b>High</b>

**Course Coordinator: Dr. N. Mohamed Siddiq**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV	23UCO4CC8P	CORE - VIII	4	4	20	80	100
<b>Course Title</b>		<b>TALLY PRIME - PRACTICAL</b>					

SYLLABUS	
Practical	Contents
1.	Creating a New Company
2.	Groups Creation – Single and Multiple groups
3.	Ledgers Creations – Single and Multiple ledgers
4.	Accounting Vouchers Creations – Single Entry Mode
5.	Accounting Vouchers Creations – Double Entry Mode
6.	Creation of Stock groups, stock items, Unit measures and voucher entries.
7.	Godowns: Single & Multiple Godowns
8.	Inventory Voucher Creations
9.	Centres and Cost Categories
10.	Bank Reconciliation Statement
11.	Goods and Services Tax
12.	Display the reports and Print the Books of accounts.

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Acquire practical knowledge in accounting software (Tally Prime)	K1
CO2	Create a company and entering the accounting transactions in computerized format using tally software and also find out the financial results of the concern	K2
CO3	Interpret the financial statements as well as evaluation of stock	K3
CO4	Acquire the skill of financial decision making in a systemized manner	K4
CO5	Analyse the Accounting and inventory Reports to find out the Financial Position of the Organisation	K5



**Relationship Matrix:**

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	3	2	3	2	2	3	3	2	2	2	2.4
<b>CO2</b>	3	3	3	2	2	3	3	2	3	2	2.6
<b>CO3</b>	3	3	2	3	2	2	2	2	3	2	2.4
<b>CO4</b>	2	2	2	3	2	2	2	2	2	3	2.2
<b>CO5</b>	3	2	2	2	3	3	2	2	2	3	2.4
<b>Mean Overall Score</b>											<b>2.4</b>
<b>Correlation</b>											<b>Medium</b>

Mean Overall Score	Correlation
< 1.5	Low
$\geq 1.5$ and < 2.5	Medium
$\geq 2.5$	High

**Course Coordinator: Dr. S. BASHEER AHAMED**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV	23UCO4AC7	ALLIED - VII	4	3	25	75	100
Course Title		MODERN BANKING					

SYLLABUS		
Unit	Contents	Hours
I	Banking: Meaning and Definition – Customer: Meaning –Relationship between Banker and Customer - Types of Bank Accounts - Types of Customers - Opening of a Bank Account: Meaning – Procedure for opening a bank account through online – * <b>Video KYC</b> * – Electronic Signature: Meaning and Role.	12
II	Cheque: Meaning and Definition – Types – Crossing – Significance - Types of Crossing – Endorsement - Types of Endorsement - e-Cheque: Meaning – Advantages and Disadvantages - * <b>Traditional Cheque Vs. e-Cheque</b> *- Paying Banker: Meaning – Duties - Legal Protection - * <b>Payment in due course</b> *- Collecting Banker: Meaning – Duties - Legal protection.	14
III	Digital Lending: Meaning – Nature – Components – Advantages and Disadvantages – Process of Digital Lending – Technology in Digital Lending - CIBIL: Meaning – * <b>Objectives</b> *- Role and Importance.	10
IV	Digital Banking Products: Meaning and Definition – Features- * <b>Needs</b> * – Importance – Types of Digital Banking Products: Prepaid Cards, ATM cum Debit Cards and Credit Cards – Point of Sale (PoS): Mobile PoS, V-PoS - Unstructured Supplementary Service Data (USSD) based Mobile Banking – Aadhar Enabled Payment System (AEPS) – Micro ATM Transaction – Unified Payment Interface (UPI) - e-Wallets.	12
V	Cyber security: Meaning – * <b>Importance</b> * – Types of Cyber Threats and Attacks - Cyber security Technologies - Role of RBI in regulating Cyber security in Banks – Banking Ombudsman: Meaning – Role – Functions - Complaint Redressal Mechanism of the Ombudsman	12
VI	<b>Current Trends (For CIA Test only)</b> – Artificial Intelligence and Machine Learning in Banking sector- Open Banking – Personalization – Sustainability.	

\* ..... \* **Self Study**

<b>Text Book(s):</b>
1. Sundaram K.P.M and Varshney.P.N – Banking Theory Law and Practice, Sulthanhand & Sons, 2015 2. Gordon E & Natarajan. K– Banking Theory and Practice, Himalaya Publishing House, Mumbai, 2017. 3. Dr. S. Gurusamy- Banking Theory Law and Practice, TataMcGraw-Hill Education India, 2009.
<b>Reference Book(s):</b>
1. Santhanam . B- Banking Theory Law and Practice, Margham Publications, Chennai, 2019 . 2. Sundaram K.P.M and Varshney .P.N – Banking Theory Law and Practice, Sulthan Chand & Sons, New Delhi, 2017 3. Agarwal O.P–Modern Banking of India, Himalaya Publishing House, Mumbai, 2016 4. Indian Institute of Banking & Finance - Digital Banking, Taxmann Publications, Edition, 2019
<b>Web Resource(s):</b>
1. <a href="http://www.rbi.org.in">www.rbi.org.in</a> 2. <a href="https://www.icsi.edu/media/webmodules/BANKING_LAW_AND_PRACTISE_30112018.pdf">https://www.icsi.edu/media/webmodules/BANKING_LAW_AND_PRACTISE_30112018.pdf</a> 3. <a href="https://www.igi-global.com/chapter/introduction-modern-banking-technology-management/46233">https://www.igi-global.com/chapter/introduction-modern-banking-technology-management/46233</a>

<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Know the Indian Banking systems, functions of Central Bank and RBI (the apex body) Understand the various types customer in banking sector, improvement overall quality of service in banking field.	<b>K1</b>
CO2	Understand the Endorsement is the act of signing the back of a cheque, bouncing of a cheque refers to the situation when a cheque is returned Learn various procedures of handling bank accounts and its' types.	<b>K2</b>
CO3	Analyze the latest trends in E- Banking, usage of technology and innovation to improve and streamline modern banking practices	<b>K3</b>
CO4	Analyze the latest trends in E- Banking, usage of technology and innovation to improve and streamline modern banking practices. Discovery on electronic delivery channels, e-wallet stores payment and banking information	<b>K4</b>
CO5	Contrast their learned knowledge about the cyber security technology and how to manage the same in the current global scenario	<b>K5</b>

**Relationship Matrix:**

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	3	3	3	2	3	3	3		3	<b>2.6</b>
<b>CO2</b>	3	3	3	2	2	3	2	2		2	<b>2.2</b>
<b>CO3</b>	3	3	3	3	2	2	2	2	3	2	<b>2.5</b>
<b>CO4</b>		3		3	3	2		2	3		<b>1.6</b>
<b>CO5</b>	3	3	3	2	2		3	3	2	2	<b>2.3</b>
<b>Mean Overall Score</b>											<b>2.2</b>
<b>Correlation</b>											<b>Medium</b>

<b>Mean Overall Score</b>	<b>Correlation</b>
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: Dr. Y. RAZEETH KHAN**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV	23UCO4AC8	Allied - VIII	4	3	25	75	100
Course Title		INDIAN FINANCIAL SYSTEM					

SYLLABUS		
Unit	Contents	Hours
I	Introduction to Indian Financial System –Significance- Functions – Components – Development of Financial system in Indian - <b>*Introduction to Global Financial System*</b> .	12
II	Financial Services Meaning – Importance – Components – Types of Financial Services – Players in the Financial Service Sector - Growth of Financial Services in India – <b>*Present Scenario*</b> .	12
III	Financial Market – Meaning and Definition – Location – Role – <b>*Functions*</b> – Primary Market – Secondary Market – Money Market – Capital Market.	12
IV	Financial Institutions – Meaning – <b>*Characteristics*</b> – RBI – Functions and Powers of RBI – Commercial Banks – Functions of Commercial Banks.	12
V	Stock exchange – Growth – Organisational Structure – Functions - SEBI Objective – Functions – Power – Organisations – <b>*Introduction to Global Financial Markets*</b> .	12
VI	<b>Current Trends (For CIA only)</b> – Stock Index – Features - Derivatives Contract – Futures Contract – Hedging: Short Hedge – Long Hedge – Online Stock Trading.	

**\*.....\* Self Study**

<b>Text Book(s):</b> Authors, Title of the Book, Publication, Edition, Year
1. E. Gordon, K. Natarajan, Financial Market and Services, Himalaya Publishing House, 12 <sup>th</sup> Edition, 2023
2.Siddhartha Sankar Saha, Indian Financial System , Tata McGraw Hill, 2 <sup>nd</sup> Edition, 2020
3. Dr. S. Gurusamy, Indian Financial System, Tata McGraw Hill, 2 <sup>nd</sup> Edition, 2019
<b>Reference Book(s):</b>
1. M Y Khan, Financial Services,Tata McGraw Hill, 11 <sup>th</sup> Edition, 2019
2. H R Machiraju, Indian Financial System, Vikas Publishing Houses, New Delhi, 5 <sup>th</sup> Edition, 2019
3. Dr. Punithavathy Pandian, Financial services and Market, Vikas Publishing Houses, 2009
<b>Web Resource(s):</b>
1. <a href="https://www.icaai.org/post.html?post_id=17598">https://www.icaai.org/post.html?post_id=17598</a>
2. <a href="https://www.himpub.com/documents/Chapter1321.pdf">https://www.himpub.com/documents/Chapter1321.pdf</a>

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Describe the Components of Financial Systems are necessitated by the Contemporary Developments around the Globe	K1
CO2	Understand the Conceptual Framework Pertaining to the Indian Financial System	K2
CO3	To Develop an Ideal linkage between depositors and investors thus encouraging both savings and investment practices among the students community	K3
CO4	Compare and Construct the Implications of various Fund based Financial Services	K4
CO5	Summarize different financial innovation and development in the financial system	K5

**Relationship Matrix:**

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO 1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	2	2	3	2	2	3	2.4
2CO2	3	3	2	3	1	2	3	3	2	1	2.3
CO3	3	3	3	2	2	3	3	2	2	2	2.5
CO4	2	2	3	3	3	3	2	3	3	2	2.6
CO5	2	2	3	3	3	3	3	3	2	1	2.5
Mean Overall Score											2.46
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
$\geq 1.5$ and < 2.5	Medium
$\geq 2.5$	High

**Course Coordinator: Dr. N. Mohamed Siddiq**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	TOTAL
IV	23UCO4GE2	GENERIC ELECTIVE - II	2	2	-	100	100
Course Title		STOCK MARKET PRACTICES					

SYLLABUS		
Unit	Contents	Hours
I	<b>Securities Market:</b> Securities & Securities Market – Meaning, Types and Regulatory Framework and Types of Risk. Primary Market – Meaning, Features and Types of Issue. Secondary Market-Meaning and Features.	6
II	<b>Listing in Securities Market:</b> Listing of Securities - Meaning - Categories of shares - Listing Procedure - Criteria for Listing - Advantages of Listing.	6
III	<b>Market Infrastructure Institutions (MIIs) and Market Intermediaries in Securities Market:</b> MIIs: Clearing Corporations; Stock Exchanges; Depositories (NSDL, CSDL). Market Intermediaries: Stock Brokers, Depository Participants, Merchant Bankers, Share and Transfer Agents, Registrars.	6
IV	<b>Investment in Securities Market:</b> Account Opening Process – Investment Process through Primary Market - Investment Process through Secondary Market - Basic Service Demat Account (BSDA) and Application Supported by Blocked Amount (ASBA).	6
V	<b>Stock Exchanges in India:</b> OTCEI: Meaning and Features -BSE Limited (BSE), National Stock Exchange of India Limited (NSE) and Metropolitan Stock Exchange of India Limited (MSE): Objectives, Features and Advantages of each – Security Market Indicators – Types of Indices: Sensex & NIFTY - SEBI Complaints Redress System(SCORES).	6

\*.....\* Self Study

<b>Text Book(s):</b>
<ol style="list-style-type: none"> <li>1. Gordon E.&amp; Natarajan K., “Financial Markets and Institutions”, Himalaya Publishing House, Mumbai, 2023</li> <li>2. C.B. Gopinath&amp;Siji K., “Stock and Commodity Markets”, Vikas Publishing House Pvt.Ltd., New Delhi, 2016.</li> </ol>
<b>Reference Book(s):</b>
<ol style="list-style-type: none"> <li>1. Prasanna Chandra, “Investment Analysis and Portfolio Management”, Tata Mc Graw Hill, 2021</li> <li>2. Dr. S. Gurusamy, “Essentials of Capital Markets”, Vijay Nicole Imprints Pvt. Ltd, 2019</li> <li>3. Dr. Saroj Kumar&amp;Vipin Singh, “Financial Markets”, Thakur Publishers, Chennai, 2021</li> </ol>
<b>Web Resource(s):</b>
<ol style="list-style-type: none"> <li>1. <a href="https://investor.sebi.gov.in/iematerial.html">https://investor.sebi.gov.in/iematerial.html</a></li> <li>2. <a href="https://www1.nseindia.com/invest/resources/download/Basics_of_finmkts.pdf">https://www1.nseindia.com/invest/resources/download/Basics_of_finmkts.pdf</a></li> <li>3. <a href="https://www.teachmint.com/tfile/studymaterial/directtradeworld/trading/basicofsharemarketpdf/a1b56ee3-2e6e-48e7-9b55-b65d1497969b">https://www.teachmint.com/tfile/studymaterial/directtradeworld/trading/basicofsharemarketpdf/a1b56ee3-2e6e-48e7-9b55-b65d1497969b</a></li> </ol>

<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Identify the types of Securities and Securities Markets in India.	<b>K1</b>
CO2	Summarize the basics of Listing in a Stock Exchange.	<b>K2</b>
CO3	Present the details relating to the Infrastructure Institutions and Intermediaries in a Securities Market.	<b>K3</b>
CO4	Explain the Investment process in a Stock Market.	<b>K4</b>
CO5	Review the inferences from the Stock Market Indices.	<b>K5</b>

**Relationship Matrix:**

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	2	3	2		2	3	2	3	1	<b>2.1</b>
<b>CO2</b>	3	2	3	2		3	3	2	3	1	<b>2.2</b>
<b>CO3</b>	3	3	3	2			3	2	2	1	<b>1.9</b>
<b>CO4</b>	2	3	3	1	1	3	3	2	2	1	<b>2.1</b>
<b>CO5</b>	3	3	3	1	1	3	3	2	2	1	<b>2.2</b>
<b>Mean Overall Score</b>											<b>2.1</b>
<b>Correlation</b>											<b>Medium</b>

<b>Mean Overall Score</b>	<b>Correlation</b>
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: Dr. A. MEHATHAB SHERIFF**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
V	23UC05CC9	Core – IX	6	6	25	75	100
Course Title		INCOME TAX LAW & PRACTICE					

SYLLABUS		
Unit	Contents	Hours
I	Evolution of the Taxation System in India - Types of Taxes in Ancient India - Ethical Taxation - Taxation System in Thirukural. Income Tax Act 1961 – Objectives - Tax – Meaning – Types. Basic concepts: Assessment Year – Previous Year – *Assessee – Types of Assessee* - Person – Income – Gross Total Income - Exempted Incomes u/s 10 – Residential Status of an Individual – Incidence of Tax.	18
II	<b>Income From Salary:</b> Salary – Meaning - Allowances – Perquisites - Provident Fund – Gratuity – Pension Fund – Leave Encashment - Deductions u/s 16 - Computation of Income from Salary.	18
III	<b>Income from House Property: *Different types of Rental Values: RRV – MRV – FRV – SR – ERV*</b> Determination of Annual Rental Value – Unrealised Rent – Vacancy – Self Occupied and Let Out House – Deductions u/s 24 - Computation of Income from House Property.	18
IV	<b>Profits and Gains from Business or Profession:</b> Allowed Expenses – Disallowed Expenses – Under Valuation and Over Valuation of Stock – Computation of Income from Business. #Sec. 44, 44AD, 44ADA - Computation of Income on Presumptive Basis* - Computation of Income from Profession.	18
V	<b>Capital Gains:</b> Capital Assets – Short Term and Long-Term Capital Gain - Cost of Acquisition - Cost of Improvement - Computation of Capital Gain. <b>Income from Other Sources:</b> Specific Incomes – Dividends – Interest on Securities – Casual Incomes - Computation of Income from Other Sources.	18
VI	<b>Current Trends (For CIA only):</b> Special Features of latest Finance Bill - PAN - Tax Slab Rates of Old Tax Regime and New Tax Regime (u/s 115 BAC) — TDS – TCS - Tax Calculator - Registration of Taxpayer on E-Filing Portal - Hands-on Training of E-Filing.	

\*.....\* **Self - Study Portion ( Marks: Theory – 20% and Problems – 80% )**

<b>Text Book(s):</b>
1. V.P. Gaur & D.B. Narang - Income Tax Law and Practice, Kalyani Publishers – Latest Edition. 2. Dr. H.C.Mehrotra & Dr. S.P.Goyal, Income Tax Law & Accounts - Sahitya Bhawan Publications - Latest Edition. 3. A. Murthy - Income Tax Law & Practice - Vijay Nicole Imprints (P) Ltd, Chennai Latest Edition.
<b>Reference Book(s):</b>
1. Dr. Vinod K. Singhania: Direct Taxes Law and Practice, Taxmann Publication - Latest Edition. 2. Dinakar Pagare - Law and Practice of Income Tax - Sultan Chand and Sons - Latest Edition. 3. T.S. Reddy & Hari Prasad Reddy - Income Tax Theory Law & Practice - Margham Publications - Latest Edition.
<b>Web Resource(s):</b>
1. <a href="https://www.incometax.gov.in">https://www.incometax.gov.in</a> 2. <a href="https://incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx">https://incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx</a> 3. <a href="https://incometaxindia.gov.in/pages/about-us/central-board-of-direct-taxation.aspx">https://incometaxindia.gov.in/pages/about-us/central-board-of-direct-taxation.aspx</a> 4. <a href="https://www.indiafilings.com/income-tax">https://www.indiafilings.com/income-tax</a>



<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Understand the basic concepts and other preambles of Income Tax Act 1961 and to know the residential status of assessee and incomes exempted from tax. Students will be encouraged to critically appraise the latest Finance Bill.	<b>K1</b>
CO2	Realize the different components of salary and to learn how to compute An employee's income from salary.	<b>K2</b>
CO3	Learn to compute income of an individual in the form of rent from house property	<b>K3</b>
CO4	Illustrate the concepts and features of assessment of profits and gains of Business and Individual Proprietorship, Doctor, Advocate and Chartered Accountant as individual Assessee.	<b>K4</b>
CO5	Compute short term and long-term capital gains of an Individual Assessee and Identifying the incomes that cannot be attributed to any other heads and There by compute income from other source.	<b>K5</b>

**Relationship Matrix:**

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	2	2	3	3	2	3	2	3	2	3	2.5
<b>CO2</b>	3	3	2	2	2	3	3	2	2	2	2.4
<b>CO3</b>	3	3	3	2	2	3	3	2	3	3	2.7
<b>CO4</b>	3	2	3	2	2	3	3	3	3	2	2.6
<b>CO5</b>	2	3	2	3	2	2	3	3	2	2	2.4
<b>Mean Overall Score</b>											<b>2.52</b>
<b>Correlation</b>											<b>High</b>

<b>Mean Overall Score</b>	<b>Correlation</b>
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: Dr. K. VIJAYAKUMAR**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
V	23UCO5CC10	Core - X	6	5	25	75	100
<b>Course Title</b>		COMPANY ACCOUNTS					

SYLLABUS		
Unit	Contents	Hours
I	Company Accounts – <b>*Shares and its kinds*</b> - Issue of Equity Shares for immediate and full consideration– consideration receivable in installment – <b>*issue of shares without any consideration- issue of shares through other methods – Forfeiture of shares – Procedure*</b> - Forfeiture of shares issued at par, premium and discount – Reissue of forfeited shares	18
II	Preference Shares – <b>*Provisions of Companies Act 2013*</b> – Issue of Preference Shares- Redemption of Preference Shares without fresh issue at par and at premium - with fresh issue at par and at premium - combination of both.	18
III	Debentures – <b>*Types – difference between debentures and shares*</b> - Issue at Par,Discount and Premium – Redemption at Par, Discount and Premium.	18
IV	Valuation of Shares and Goodwill – Valuation of Shares: <b>*Need and importance - Factors Affecting the Value of Shares*</b> - Methods – Net Asset Method, Yield Method and Fair Value Method. Valuation of Goodwill – <b>*Need and importance – Factors Determining valuation of Goodwill*</b> - Methods – Average Profit Method,Super Profit Method and Capitalisation Method.	18
V	Final Accounts of Companies – Statement of Profit & Loss as per Part II of Revised Schedule III – Balance sheet as per Part I of Revised Schedule III <b>* Accounting Treatment of certain items* Dynamic standards of accounting.</b>	18
VI	<b>Current Trends *(For CIA only) – Cloud-based Accounting, Forensic Accountancy and Big Data in Accounting.</b>	

**\*.....\* Self - Study Portion (Marks: Theory 20% and Problems 80%)**

<b>Text Book(s):</b>
1. M. C. Shukla, T. S. Grewal & S. C. Gupta - Advanced Accountancy – S. Chand Publishers., Volume II, 2017, 19 <sup>th</sup> Edition. 2. R. L. Gupta & Radhaswamy –Advanced Accountancy –Sultan Chand & Sons, Daryaganj, New Delhi, Volume II.
<b>Reference Book(s):</b>
1. T. S. Reddy & Dr. A. Murthy - Corporate Accounting –Margham Publications, T-Nagar, Chennai. 2. S. P. Jain & K. L. Narang – Advanced Accountancy – Kalyani Publications, Chennai, Volume II.
<b>Web Resource(s):</b>
1. <a href="https://resource.cdn.icai.org/28890cpt-fa-sm-cpl">https://resource.cdn.icai.org/28890cpt-fa-sm-cpl</a> 2. <a href="http://www.freebookcentre.net/business-books-download/Company-Accounting-Course-Material.html">http://www.freebookcentre.net/business-books-download/Company-Accounting-Course-Material.html</a>

<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Identify Shares and its kinds and recognize the accounting procedures involved in the issue of shares at par, premium and discount, calls in arrears and advance, forfeiture and reissue of shares.	<b>K1</b>
CO2	Develop an understanding about the issue of Preference shares at par and premium, its redemption of preference shares without fresh issue, proceeds of fresh issue and both.	<b>K2</b>
CO3	Exposure to Debentures its types and recognize the difference between debenture and share, issue and redemption of debenture at par, discount and premium.	<b>K3</b>
CO4	Gain in-depth knowledge in valuing goodwill, the factors determining the value of Goodwill and the different methods of calculating goodwill.	<b>K4</b>
CO5	Ability to Prepare the final accounts of Companies and ultimately acquire the proficiency to meet Professional courses like CA ,CMA, ACCA, ACS etc., and employability in Auditing firms.	<b>K5</b>

#### Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3		3	3	2		3	2.2
CO2	3		2	2		3	3	2	2	2	1.9
CO3	3	3	2	2		2	3	3		2	2.0
CO4	3	3		3	2		3	3	3	2	2.2
CO5		3		3	2	3	3	2	2	3	2.1
Mean Overall Score											2.08
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: Dr. M. SIRAJUDEEN**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
V	23UCO5CC11	Core – XI	5	5	25	75	100
Course Title		COMPANY LAW & SECRETARIAL PRACTICE					

SYLLABUS		
Unit	Contents	Hours
I	Formation and Promotion of Companies: Companies Act 2013 – Meaning- Definition- Nature and Characteristics - Types of Companies - Incorporation – Certificate of Incorporation- Certificate of Commencement of Business- Memorandum of Association – Meaning - Contents– Alteration of Memorandum – <b>*Doctrine of Ultra Vires*</b> .	15
II	Articles of Association: Meaning –Contents – Alteration of Article – Doctrine of Constructive notice & Indoor Management. Prospectus – Meaning – Contents – <b>*Misstatement in Prospectus*</b> .	15
III	Management and Administration: Introduction of Directors–Types – Qualification and Disqualification – Appointment – <b>*Removal*</b> –Powers, Duties and Liabilities of Directors. - Meeting: Meaning and Definition - Kinds of Meeting -.	15
IV	Insolvency and Bankruptcy Code, 2016: Introduction of Winding up/Liquidation - Modes of Winding up – Circumstances in which company may be wound up by Tribunal-Petition for winding up- Circumstances in which company may be wound up Voluntarily- Company Liquidators: Appointments – Removal and Replacement.	15
V	Company Secretary: Meaning- Definition - Company Secretary in Practice- Qualifications – Appointments and removal – Legal Position of a Company Secretary – Duties and Liabilities of a Company Secretary. - Secretarial Standard on Meetings- Requisite of Meeting - Notice - Agenda - Quorum - Proxy – Resolutions – <b>*Minutes*</b>	15
	<b>For CIA only</b> Corporate Social Responsibilities: CSR Committee. - Majority Powers and Minority Rights. – Emerging Issues in Company Law.	

**\*.....\* Self - Study Portion**

<b>Text Book(s):</b>
1. 1. N.D. Kapoor, Elements of Company Law, Sultan Chand & Sons publications, New Delhi, 29th Edition 2013 2. N.D. Kapoor “Company Law & Secretarial Practice” with Companies Act, 2013 (Schedules) Sultan Chand & Sons publications, New Delhi, 29 3. J. Shanthi, Company Law and Secretarial Practice, Margham Publications, Chennai, 2018 4. K.C. Garg and Joy Dhingra, Company Law, Kalyani Publications, 2024
<b>Reference Book(s):</b>
1. Taxman’s Companies Act 2013 with rules, Taxman Publications (p) Ltd. 2. The Companies Act 2013, The Institute of Company Secretaries of India, Kluwer India (p) Ltd. 3. A Text Book of Company Law, M. C. Kuchhal, Mahavir Publications, Edition 2015
<b>Web Resource(s):</b>
1. <a href="https://www.classcentral.com/course/swayam-corporate-law-ug-119421">https://www.classcentral.com/course/swayam-corporate-law-ug-119421</a> 2. <a href="https://onlinecourses.swayam2.ac.in/cec20_hs23/preview">https://onlinecourses.swayam2.ac.in/cec20_hs23/preview</a> 3. <a href="https://www.icsi.edu/media/webmodules/publications/ACLP_2018.PDF">https://www.icsi.edu/media/webmodules/publications/ACLP_2018.PDF</a> 4. <a href="https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-CSP-PART-A-PDF%20FILE.pdf">https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-CSP-PART-A-PDF%20FILE.pdf</a>

<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Gain basic knowledge of the provisions of the Companies Act, 2013 in relation to types of companies, Memorandum of Association, Articles of Association and Administration of Company Law.	<b>K1</b>
CO2	Know about the different types of directors and the procedure for their appointment.	<b>K2</b>
CO3	To acquire basic concept regarding the various provisions relating to winding up of the company.	<b>K3</b>
CO4	To provide knowledge in the various areas of Company Secretary and laws relating to companies.	<b>K4</b>
CO5	Understand the legal and procedural aspects of Meetings and Relating to Secretarial Duties.	<b>K5</b>

**Relationship Matrix:**

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of Cos</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	2	3	3	2	1	3	2	2	2	2.3
<b>CO2</b>	2	3	2	1	3	2	3	2	3	2	2.3
<b>CO3</b>	1	2	2	2	3	1	3	2	2	3	2.1
<b>CO4</b>	3	2	1	3	2	1	3	1	2	1	1.9
<b>CO5</b>	2	3	2	1	2	2	3	3	1	2	2.1
<b>Mean Overall Score</b>											<b>2.1</b>
<b>Correlation</b>											<b>Medium</b>

<b>Mean Overall Score</b>	<b>Correlation</b>
<1.5	Low
≥1.5 and <2.5	Medium
≥2.5	High

**Course Coordinator: Dr. M. SHAHID AHMED**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
V	23UCO5CC12	Core –XII	4	4	25	75	100
Course Title		BUSINESS ANALYTICS					

SYLLABUS		
Unit	Content	Hours
I	<b>Business Analytics Basics</b> Introduction to Business analytics – Definition – Evolution – Need of Business analytics –Scope - Process - Benefits - Business analytics Vs Business analysis – Tools of Business analytics - Business analytics Vs Data analytics – Business Reporting Tools: Power BI, SAP Crystal- <i>*Business analytics for competitive advantage*</i> .	12
II	<b>Data in Business Analytics</b> Importance of Data in Business analytics – Difference between Data, Information and Knowledge – Sources of data – <i>*Data classification*</i> – Dealing with missing or incomplete data – Stages of data maturity – Importance of data quality- Business analytics models.	12
III	<b>Business Analytics Types</b> <i>Descriptive Analytics:</i> – Meaning - Visualising and exploring data – Types of Descriptive statistics – Steps - <i>Predictive Analytics:</i> – Definition – Uses – Benefits - <i>*Predictive analytics Models*</i> – Data mining for Predictive analytics - <i>Prescriptive Analytics:</i> – Overview - Uses –Prescriptive modeling – <i>Diagnostic Analysis</i> – Types – Benefits.	12
IV	<b>Behavioural Analytics</b> Meaning – Importance – How Behavioural analytics works – Components – Types– <i>*Tools of Behavioural analytics*</i> - Behavioural analytics in e-Commerce - Behavioural analytics in Finance.	12
V	<b>Decision Analytics</b> Business analytics for decision making = Cluster analysis – Data reduction – Preparing data and measuring dissimilarities – <i>*Risk analysis*</i> – Identifying the best options with optimization – Critical and Ethical decision making.	12
VI	<b>Current Trends* (For CIA only)</b> <b>Business Analytics Tendency</b> <i>*Artificial Intelligence*</i> - Collaborative Business Intelligence – NLP – Data automation Embedded analytics.	

\*.....\* Self - Study Portion

<b>Text Book(s):</b>
1. Dr, Alok Raj Bhatt, Business Analytics, Notion Press, Chennai, 1 <sup>st</sup> Edition, 2021 2. Regi Mathew, Business Analytics for Decision Making, Pearson Education, 1st Edition, 2009
<b>Reference Book(s):</b>
1. James R,Evans, Business Analytics Methods,Models and Decisions, Pearson Education3 <sup>rd</sup> Edition, 2021. 2. R,N.Prasad Seema Acharya, Fundamentals of Business Analytics, Wiley India Pvt Ltd, 2 <sup>nd</sup> Edition, 2016. 3. Albright Wintson, Business Analytics: Data Analysis and Decision Making, Cengage Publications, 5thEdition, 2015.

<b>Web Resource(s):</b>
1. <a href="https://onlinecourses.nptel.ac.in/noc20_mg11/preview">https://onlinecourses.nptel.ac.in/noc20_mg11/preview</a> 2. <a href="https://www.careers360.com/courses-certifications/swayam-business-analytics-courses-brp-org">https://www.careers360.com/courses-certifications/swayam-business-analytics-courses-brp-org</a> 3. <a href="https://www.investopedia.com/terms/d/data-analytics.asp">https://www.investopedia.com/terms/d/data-analytics.asp</a> 4. <a href="https://online.hbs.edu/blog/post/types-of-data-analysis">https://online.hbs.edu/blog/post/types-of-data-analysis</a>

<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Understand the basic knowledge about the Business analytics and measure the need and importance of analytics	<b>K1</b>
CO2	Equip the data and manage the data resources for Business analytics and develop Business analytics models	<b>K2</b>
CO3	Identify the appropriate tool for analytical scenario and to learn data mining techniques and find the best course of action	<b>K3</b>
CO4	Define the Behavioural analytics and to understand how it is useful in various fields	<b>K4</b>
CO5	Analyse the various factors influencing the Decision analytics	<b>K5</b>

**Relationship Matrix:**

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	2	2	2	-	1	3	3	2	-	1.8
<b>CO2</b>	1	3	3	2	-	1	3	3	3	2	2.1
<b>CO3</b>	2	3	3	2	-	-	3	3	3	2	2.1
<b>CO4</b>	1	3	3	3	3	-	3	3	3	2	2.4
<b>CO5</b>	2	3	3	3	1	1	3	3	3	2	2.4
<b>Mean Overall Score</b>											2.16
<b>Correlation</b>											Medium

<b>Mean Overall Score</b>	<b>Correlation</b>
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

**Course Coordinator: Dr. K. HALIMUNNISA**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
V	23UCO5DE1A	DSE - 1	5	4	25	75	100
Course Title		HUMAN RESOURCE MANAGEMENT					

SYLLABUS		
Unit	Contents	Hours
I	Human Resource Management – Meaning – Definition – Evolution – Scope – Importance – <b>*Objectives*</b> – Distinction between HRM and Personnel Management – Functions – Qualities of a HR Manager – E-HRM, Green HRM, International HRM and Strategic HRM.	15
II	Human Resource Planning – Job analysis – Job Description and Job Specification – Recruitment – Concept and sources – Selection – Steps – Concept and Process – Testing and interview - <b>* Placement and Induction*</b>	15
III	<b>Training and Development:</b> Introduction – Significance – Identification of the Need for training and development: HR Development – Designing training and development programmes – Methods: Apprenticeship, Understudy, Job Rotation – Vestibule training, Case study, Role playing, Sensitivity training - <b>*In-basket Management games*</b> - Coaching and Evaluating training programmes.	15
IV	Job Evaluation – Significance – Methods –Salary and Administration – Methods of Wage Payment – Incentives and Fringe benefits – HR Audit – objectives – Scope – HR Audit Process.	15
V	Performance Appraisal – Significance – Various Techniques of Performance Appraisal – Career Development – Meaning – Need – Steps – System – Problems and Challenges	15
VI	<b>Current Trends *(For CIA only)</b> – Human Resource Information System – Definition – Nature – Importance – Types – Objectives and Functions - Evolution of HR Technology.	

**\*.....\* Self - Study Portion**

<b>Text Book(s):</b>
1. Philip Kotler, Garry Armstrong – Principles of Marketing, Pearson Education, 12 <sup>th</sup> Edition, 2007. 2. Dr. N. Rajan Nair, Sanjith R. Nair – Marketing, Sultan Chand & Sons, New Delhi, 2017. 3. R. S. N. Pillai & Bagavathi – Modern Marketing: Principles and Practices, S. Chand Publishing, New Delhi, 2018.
<b>Reference Book(s):</b>
1. Simon Manjaro – The Essence of Marketing, Prentice – Hall of India, New Delhi. 2. T. N. Chhabra, - Principles of Marketing, Sun India Publication, New Delhi. 3. Dr. L. Natarajan – Marketing, Margham Publication, Chennai.
<b>Web Resource(s):</b>
1. <a href="https://www.humanresourcesedu.org/what-is-human-resources/">https://www.humanresourcesedu.org/what-is-human-resources/</a> 2. <a href="https://swayam.gov.in/nd1_noc19_mg51/preview">https://swayam.gov.in/nd1_noc19_mg51/preview</a> 3. <a href="https://www.whatishumanresource.com/scope-of-Human-Resource-Management">https://www.whatishumanresource.com/scope-of-Human-Resource-Management</a>



<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Obtaining the basic concepts, chronological era and terminology of human resource management.	<b>K1</b>
CO2	Procuring human resource planning with specific knowledge., skill and ability required to perform a job effectively.	<b>K2</b>
CO3	Designed to enhance employee performance and support the organization's overall success and interactive training tool that simulates real-life business situation to develop skill such as strategy, leadership and problem solving.	<b>K3</b>
CO4	Gain in process of determining the relative worth of different jobs within an organization and increased employee satisfaction, motivation, and productivity.	<b>K4</b>
CO5	Describe the process of evaluating an employee's job Performance and employee professional growth, positive changes.	<b>K5</b>

**Relationship Matrix:**

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3		3	3	3	2	3	3	3	3	2.6
<b>CO2</b>			3	3	3	3	2	2	3	3	2.2
<b>CO3</b>	3	3	3	2	3		3	2	2	3	2.4
<b>CO4</b>	3	3	3	2	3	3	2	2	2	2	2.5
<b>CO5</b>	3	3	2	2	2	2	2	2	3		2.1
<b>Mean Overall Score</b>											<b>2.4</b>
<b>Correlation</b>											<b>Medium</b>

<b>Mean Overall Score</b>	<b>Correlation</b>
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: Dr.A. KHALEELUR RAHMAN**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
V	23UCO5DE1B	DSE- II	5	4	25	75	100
Course Title		LOGISTICS MANAGEMENT					

SYLLABUS		
Unit	Contents	Hours
I	Logistics Management and Supply Chain Management – Definition – Evolution – Importance - Concepts of Logistics - Logistics Relationships - Functional Applications – HR, Marketing, Operations, Finance, IT - Logistics Organization – <b>*Logistics in different Industries*</b> .	12
II	Logistics Activities – Functions – Objectives – Customer Service - Warehousing and Material Storage - Material Handling - Order Processing - Information Handling And Procurement - Transportation –Packaging - Third Party and Fourth Party Logistics - Reverse Logistics - <b>*Global Logistics*</b> .	13
III	Fundamentals of Supply Chain – Importance - Development of SCM - Concepts and Definitions - Supply chain Strategy - Strategic Supply Chain Management - Key Components - Drivers of Supply Chain Performance – Key Decision Areas – <b>*External Drivers of Change*</b> .	13
IV	Modelling Logistic Systems - Simulation of Logistic Systems - Dimensions of Logistics & SCM – Logistic System Analysis Strategy - Logistical Operations Integration - Customer Service – <b>*Supply Chain Relationships*</b> .	12
V	Framework and Role of Supply Chain in e-Business and B2B Practices - Value of Information in Logistics & SCM - E-Logistics - E-Supply Chains - International and Global Issues in Logistics - Role of Government In International Logistics - <b>*Principal Characteristics Of Logistics In Various Countries and Regions*</b> .	10

**\*.....\* Self - Study Portion**

<b>Text Book:</b>
<ol style="list-style-type: none"> <li>1. K. ShridharaBhat – Logistics and Supply Chain Management, Himalaya Publishing House, Mumbai, 2014.</li> <li>2. Dr. L. Natarajan - Logistics and Supply Chain Management, Margham Publications, Chennai, 2014.</li> </ol>
<b>Reference Books:</b>
<ol style="list-style-type: none"> <li>1. D. K. Agarwal – Textbook of Logistics and Supply Chain Management, MacMillan, 2003.</li> <li>2. Sunil Chopra, Peter Meindl, D.V. Kalra - Supply Chain Management: Strategy, Planning, and Operation, Pearson, 2010.</li> <li>3. Donald J Bowersox, David J Closs, Bixby Cooper M – Supply Chain Logistical Management, TataMcGraw Hill, 2008.</li> <li>4. Christopher Martin - Logistics and Supply Chain Management: Creating Value – Adding Networks, 2nd Edition, FT Prentice Hall, 2002.</li> </ol>
<b>Web Resources:</b>
<a href="https://swayam.gov.in/nd2_ugc19_hs51/preview">https://swayam.gov.in/nd2_ugc19_hs51/preview</a> <a href="http://ebooks.lpude.in/management/mba/term_4/DMGT523_LOGISTICS_AND_SUPPLY_CHAIN_MANAGEMENT.pdf">http://ebooks.lpude.in/management/mba/term_4/DMGT523_LOGISTICS_AND_SUPPLY_CHAIN_MANAGEMENT.pdf</a> <a href="https://lecturenotes.in/materials/17685-note-of-supply-chain-management-by-dr-anneerselvam-s">https://lecturenotes.in/materials/17685-note-of-supply-chain-management-by-dr-anneerselvam-s</a> <a href="http://www.nitc.ac.in/app/webroot/img/upload/Supply%20Chain%20Management%20-%20Note.pdf">http://www.nitc.ac.in/app/webroot/img/upload/Supply%20Chain%20Management%20-%20Note.pdf</a>

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Acquire basic knowledge of the Meaning and Concept of Logistics and Supply Chain Management.	K3
CO2	Identify the strategic importance of Logistic elements and explain how they affect Supply Chain Management.	K4
CO3	Develop a Logistic System Model for a Company.	K3
CO4	Understand the role of Information and Technology in Logistics and Supply Chain Management.	K4
CO5	Demonstrate effective application capabilities of their conceptual understanding to the real world business situations.	K5

**Relationship Matrix:**

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	3	2	2	2	3	1	2.4
CO2	3	2	1	2	1	2	2	2	3	2	2.0
CO3	3	3	2	3	2	2	2	1	2	1	2.1
CO4	3	2	3	2	3	1	1	2	2	3	2.2
CO5	2	1	2	3	2	2	2	2	2	3	2.1
Mean Overall Score											2.16
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: Dr. A. MEHATHAB SHERIFF**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
<b>V</b>	<b>23UCO5SE1P</b>	<b>SKILL ENHANCEMENT COURSE - I</b>	<b>2</b>	<b>1</b>	<b>-</b>	<b>100</b>	<b>100</b>
<b>Course Title</b>		OFFICE AUTOMATION – PRACTICAL					

SYLLABUS	
Practical	Contents
13.	Page Formatting
14.	Creating Tables
15.	Preparation of Business Letter
16.	Preparation of Resume
17.	Mail Merge
18.	Preparation of students Mark Statements with result
19.	Creating employee Pay- Bill with deductions.
20.	Generating Electricity Bill with slab rates
21.	Internal Rate of Return & Net Present Value
22.	Pivot Tables and Charts
23.	Creating Macro
24.	Creating Multiple Excel files using BAT

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Performing basic editing functions, formatting text, copy and moving objects and text	<b>K1</b>
CO2	Demonstrate the mechanics and uses of Word tables to organize and present data.	<b>K2</b>
CO3	Applicable knowledge and uses of accepted business style formatting conventions	<b>K3</b>
CO4	Learning formulas, creating charts and graphs that can easily explain or simplify complex information or data.	<b>K4</b>
CO5	Analyzing data using Pivot Tables and Pivot Charts.	<b>K5</b>

**Relationship Matrix:**

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	2	2	2	1	2	2	2	2	3	2	2
<b>CO2</b>	3	2	2	2	2	3	3	3	2	3	2.5
<b>CO3</b>	3	2	2	2	3	3	3	3	3	3	2.7
<b>CO4</b>	3	3	2	2	3	3	2	2	2	3	2.5
<b>CO5</b>	3	3	2	3	2	2	1	2	2	2	2.2
<b>Mean Overall Score</b>											2.38
<b>Correlation</b>											Medium

Mean Overall Score	Correlation
< 1.5	Low
$\geq 1.5$ and < 2.5	Medium
$\geq 2.5$	High

**Course Coordinator: Dr. S. BASHEER AHAMED**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
<b>V</b>	<b>23UCO5SE2</b>	<b>SKILL ENHANCEMENT COURSE- II</b>	<b>2</b>	<b>1</b>	<b>-</b>	<b>100</b>	<b>100</b>
<b>Course Title</b>		<b>BUSINESS INTELLIGENCE</b>					

SYLLABUS		
Unit	Contents	Hours
<b>I</b>	Introduction to Business Intelligence: Meaning and Definition –Components–BI Process–Areas of BI Application –OLAP - Types– Uses.	<b>6</b>
<b>II</b>	Information Management: Meaning–Role of BI in Information management – Uses for Business - Data Sources – Data Warehouse- Definition-Need for Data Warehouse – Data Transformation Process.	<b>6</b>
<b>III</b>	Data Mining: Meaning – Models – Issues & Limitations - <b>*Gathering and Selecting*</b> Data - Data Cleaning and Preparation - Outputs of Data Mining – Evaluating Data Mining Results	<b>6</b>
<b>IV</b>	Reporting & Decision Support Systems: Reporting Tools – Meaning – <b>*Standardizing the BI Reports*</b> – Key Performance Indicators (KPIs) –Uses – Decision Support Systems (DSS) – DSS Framework	<b>6</b>
<b>V</b>	Recent Trends in Business Intelligence- Cloud Computing–Meaning– Characteristics – Types of Public Cloud Computing – <b>*Issues in Cloud Models*</b> - Cloud BI –Benefits of Cloud BI	<b>6</b>
<b>VI</b>	<b>Current Trends (For CIA only)</b> Introduction to Artificial Intelligence – Advantage and disadvantages of AI - Concept of AI	

**\*.....\* Self - Study Portion**

<b>Text Book(s):</b>
1. Business Intelligence and Analytics: Systems for Decision Support, Efraim Turban, Ramesh Sharda, Dursun Delen, Pearson Education, Delhi-2018. 2. Practical Business Intelligence, Sherif Ahmed, Pack Publishing, Mumbai, 2016. 3. Business Intelligence: Data Mining and Optimization for Decision Making, Carlo Verrellis, John Wileyand Sons, Ltd., Publication, UK, 2013.
<b>Reference Book(s):</b>
1. Business Intelligence and Data Mining, Anil K. Maheshwari, Business Expert Press, New York, 2014. 2. Business Analytics Principles, Concepts and Applications: What, Why, and How, Marc J . Schniederjans, Dara G. Schniederjans, Christopher M. Starkey – Pearson Pearson FT Press, London, 2014. 3. Introduction to Business Intelligence- Danny Stoltenberg St Jerne, 2009.
<b>Web Resource(s):</b>
1. <a href="https://www.techopedia.com/an-introduction-to-business-intelligence/2/28286">https://www.techopedia.com/an-introduction-to-business-intelligence/2/28286</a> 2. <a href="https://selecthub.com/business-intelligence/4-key-bi-applications/">https://selecthub.com/business-intelligence/4-key-bi-applications/</a> 3. <a href="https://financesonline.com/purpose-business-intelligence-business/">https://financesonline.com/purpose-business-intelligence-business/</a>

<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Understand the fundamentals of Business Intelligence, its Components and areas of application.	<b>K1</b>
CO2	Define the various aspects of Information Management in relation to Business Intelligence and understand the process of Data collection, storage and transformation.	<b>K2</b>
CO3	Devise tools to collect relevant business related data and prepare output data sets to be used in business for its development.	<b>K3</b>
CO4	Prepare Business Intelligence reports and identify the Key Performance Indicators of a business which can be used in Decision Supportive Systems.	<b>K4</b>
CO5	Measure the need for Cloud computing in the modern business and to apply the knowledge to the different areas of business management.	<b>K5</b>

**Relationship Matrix:**

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	3	2	3	1	3	3	2	1	3	<b>2.4</b>
<b>CO2</b>	3	2	2	2	1	3	3	2	1	2	<b>2.1</b>
<b>CO3</b>	2	3	2	2	1	1	3	3	2	2	<b>2.1</b>
<b>CO4</b>	3	2	1	3	2	1	3	3	3	2	<b>2.3</b>
<b>CO5</b>	1	3	2	2	2	2	2	2	2	3	<b>2.1</b>
<b>Mean Overall Score</b>											<b>2.2</b>
<b>Correlation</b>											<b>Medium</b>

<b>Mean Overall Score</b>	<b>Correlation</b>
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: Dr. Y. RAZEETH KHAN**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
VI	23UCO6CC13	Core – XIII	5	5	25	75	100
<b>Course Title</b>		Cost Accounting					

SYLLABUS		
Unit	Contents	Hours
I	<b>Introduction to Cost Accounting :</b> Cost Accounting –Meaning, Nature and Scope – Cost analysis, Concepts and Classifications –Methods of Costing and Types or Techniques of Costing– Installation of Costing Systems - <b>*Difference between Cost Accounting and Financial Accounting</b> *- Cost Sheet - Tender and Quotation.	15
II	<b>Material - Purchases, Valuation &amp; Control :</b> Material Control – Objectives – <b>*Need*</b> – Organisation and Techniques - <b>*Purchasing Procedure of Materials*</b> –Determination of Materials Levels – Determination of EOQ – Stores Ledger – Pricing of Material Issues – FIFO, LIFO, Base Stock Method, Simple Average and Weighted Average –Perpetual Inventory – ABC Analysis.	15
III	<b>Labour Cost – Computation &amp; Control :</b> Labour Cost – Time Keeping and Time Booking – Idle Time and Over Time – Methods of Remuneration and Incentive Schemes - Labour Turnover – <b>*Causes and Remedies*</b> - Methods of Calculating Labour Turnover.	15
IV	<b>Overheads - Classification &amp; Control :</b> Overheads – Meaning – Classification, Allocation and Apportionment –Bases of Apportionment – Re-apportionment of Service Department Costs to Production Departments – Direct Redistribution & Step Distribution Method – Absorption Methods - Direct Material Cost Method, Direct Labour Cost Method, Prime Cost Method, Direct Labour Hour Method - Machine Hour Rate.	15
V	<b>Methods of Costing:</b> Job Costing - Contract Costing - Simple Finished Contract, Transfer of Profit to P&L a/c, Valuation of Work Uncertified, Incomplete Contracts - Process Costing: Normal loss, Abnormal loss, Normal gain and Abnormal gain only.	15
VI	<b>Modern Costing Techniques (For CIA only)</b> – Predictive Cost Accounting – Throughput Accounting and Kaizen Accounting – Value Analysis – Meaning, Procedure & Advantages.	

(40% Theory & 60% Problems)

Note: \*.....\* Self-Study portion.

<b>Text Book(s):</b>
1. S.P. Jain and K. L. Narang, Cost Accounting, Kalyani Publishers, New Delhi, January 2018.
2. S.N. Maheswari & Mittal, Cost Accounting, Mahavir Publication, New Delhi, January 2016.
3. B.S. Khanna, I.M. Pandey, G.K. Ahuja & S.C.L. Batra, Practical Costing, S.Chand Limited, 2003.
4. R.S.N. Pillai & V. Bagavathi, Cost Accounting, S. Chand & Company Ltd., New Delhi, 2018.
<b>Reference Book(s):</b>
1. T.S. Reddy & Y. Hari Prasad Reddy – Cost Accounting, Margham Publications, Chennai, January 2018.
2. Jawahar Lal, Seem Srivastava, Manisha Singh, Cost Accounting-Text, Problems & Cases, McGraw Hill Publication, Sept.2019.
3. A. Murthy, S. Gurusamy, Cost Accounting, VijaybNicole Imprints Pvt. Ltd., 2018.
<b>Web Resource(s):</b>
1. www.icmai.in
2. www.svtuition.org
3. cbseacademic.nic.



<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Identify and recognize the basic concepts in cost accounting, list its elements and various methods in cost ascertainment, differentiate between cost and financial accounting and acquaintance with the procedure to prepare the cost sheet, tender and quotation.	<b>K1</b>
CO2	Develop an understanding of the significant role of the store keeping department in material identifying, classifying, and maintenance of stock records.	<b>K2</b>
CO3	Apply the knowledge about labour cost which amounts to a significant portion of the total cost along with the ability in knowing the objectives of labour turnover concept in order to implement good wage and incentive system.	<b>K3</b>
CO4	Analyse and evaluate the knowledge about the apportionment of overhead expenses in an organization in order to ascertain accurate cost for pricing and control methods.	<b>K4</b>
CO5	Evaluate the strategies of various methods which are used for cost ascertainment depending upon the nature of the industry such as job, contract and process costing.	<b>K5</b>

**Relationship Matrix:**

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of Cos</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	2	3	2	3	2	2	2	2	3	<b>2.4</b>
<b>CO2</b>	3	2	3	1	2		2	1	3	2	<b>1.9</b>
<b>CO3</b>	3	2	2	1	2	2	3	2	2	3	<b>2.2</b>
<b>CO4</b>	2	2		3	2	3	2	2	2	3	<b>2.1</b>
<b>CO5</b>	2	3	1	2	3	2	1	3	3	2	<b>2.2</b>
<b>Mean Overall Score</b>											<b>2.16</b>
<b>Correlation</b>											<b>Medium</b>

<b>Mean Overall Score</b>	<b>Correlation</b>
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Co-ordinator: Dr. A. SOPHIA ALPHONSE**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
VI	23UCO6CC14	Core - XIV	5	5	25	75	100
Course Title		CORPORATE ACCOUNTING					

SYLLABUS		
Unit	Contents	Hours
I	Mergers, Acquisitions and Takeovers - Meaning- Types- Accounts relating to Amalgamation, Absorption and External Reconstruction of Companies –*Types of Amalgamation*-Calculation of Purchase Consideration (all methods) - Accounting Treatment-Journal entries in the books of Transferor and Transferee Company - Revised Balance Sheet- Capital Reduction.	15
II	Accounts of Holding Companies – Subsidiary Companies – Capital Profit – Revenue Profit – Minority Interest – Cost of Control - Consolidated Balance Sheet of Holding Company and its Subsidiary Companies (Excluding Inter Company Holdings).	15
III	Accounts of Electricity and Railway Companies under Double Accounts System – Replacement of Capital Assets- Liquidation of Companies under Insolvency and Bankruptcy Code 2016– Liquidation- Meaning - *Modes of winding up *- Preparation of Statement of Affairs and Deficiency Accounts- Calculation of Liquidator's Remuneration– Liquidator's Final Statement of Accounts.	15
IV	Accounts of Banking Companies (New Format) -Preparation of Profit and Loss Account and Balance Sheet -Inflation Accounting – Methods of Inflation Accounting.	15
V	Final Accounts of Insurance Companies(New Format) –Life Insurance Companies - Preparation of Revenue Account, Profit & Loss Account and Balance Sheet-General Insurance Companies - Preparation of Revenue Account, Profit & Loss Account and Balance Sheet.	15
VI	<b>Current Trends (For CIA only)</b> Corporate Financial Reporting- Need- Features- Objectives- Recent Trends- Introduction to Human Resource Accounting- Ancient Indian Accounting System- Desi Nama System/Vahikhata Paddathi - Parta System of Accounting/ Marwari Accounting System.	

\*.....\* Self - Study Portion (Marks: Theory 20% and Problems 80%)

<b>Text Books:</b>
1. M.C. Shukla& T.S. Grewal Advanced Accountancy, Sultan Chand & Sons, New Delhi, 19 <sup>th</sup> Edition, 2017.
2. Prof. T.S. Reddy &Dr. A. Murthy, Corporate Accounting, Margham Publications, Chennai, 7 <sup>th</sup> Edition, 2017.
<b>Reference Books:</b>
1. S.P. Jain & K.L. Narang, Corporate Accounting, Kalyani Publishers, Ludhiana, 23 <sup>rd</sup> Edition, 2021.
2. R.L. Gupta &Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 14 <sup>th</sup> Edition, 2021.
<b>Web Resources :</b>
1. <a href="https://www.mca.gov.in/Ministry/notification/pdf/AS_14.pdf">https://www.mca.gov.in/Ministry/notification/pdf/AS_14.pdf</a>
2. <a href="https://sgp1.digitaloceanspaces.com/cakart/5946/study_contents/Chapter_5_Amalgamation_of_Companies.pdf">https://sgp1.digitaloceanspaces.com/cakart/5946/study_contents/Chapter_5_Amalgamation_of_Companies.pdf</a>
3. <a href="https://egyankosh.ac.in/bitstream/123456789/73958/1/Unit-9.pdf">https://egyankosh.ac.in/bitstream/123456789/73958/1/Unit-9.pdf</a>
4. <a href="https://www.mca.gov.in/Ministry/notification/pdf/AS_21.pdf">https://www.mca.gov.in/Ministry/notification/pdf/AS_21.pdf</a>
5. <a href="https://www.studocu.com/in/document/bangalore-university/financial-accounting/double-accounting-system/42881555">https://www.studocu.com/in/document/bangalore-university/financial-accounting/double-accounting-system/42881555</a>
6. <a href="https://sgp1.digitaloceanspaces.com/cakart/5948/study_contents/Chapter_7_Liquidation_of_Companies.pdf">https://sgp1.digitaloceanspaces.com/cakart/5948/study_contents/Chapter_7_Liquidation_of_Companies.pdf</a>

7. [https://sgp1.digitaloceanspaces.com/cakart/5956/study\\_contents/Unit\\_6\\_Preparation\\_of\\_Financial\\_Statements\\_of\\_Banks.pdf](https://sgp1.digitaloceanspaces.com/cakart/5956/study_contents/Unit_6_Preparation_of_Financial_Statements_of_Banks.pdf)
8. <https://www.wallstreetmojo.com/inflation-accounting/>
9. <https://www.dynamicictutorialsandservices.org/2017/09/financial-statements-of-general.html>
10. <https://www.accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/13117>

### Course Outcomes

Upon successful completion of this course, the student will be able to:

CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Articulate the Accounts relating to Amalgamation, Absorption and Reconstruction of Companies	K3
CO2	Construct the Consolidated Balance Sheet of Holding Company and its Subsidiary Companies.	K3
CO3	Develop the application skills in Accounts of Electricity and Railway Companies and accounting treatment in Liquidation of Companies.	K3
CO4	Device and familiarise the analytical skills to prepare profit and loss account and balance sheet of companies (new format).	K4
CO5	Evaluate the techniques in preparation of final accounts for insurance companies.	K5

### Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	2	1	3	2	3	2	2	2.2
CO2	3	1	1	1	3	3	3	1	2	2	2.0
CO3	2	2	2	2	2	2	2	2	3	3	2.2
CO4	3	1	2	1	2	3	2	3	1	1	1.9
CO5	3	2	1	2	2	2	2	2	2	2	2.0
Mean Overall Score											2.06
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. S.GOPI

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
VI	23UCO6CC15	Core - XV	5	5	25	75	100
Course Title		ENTREPRENEURSHIP & START - UPS					

SYLLABUS		
Unit	Contents	Hours
I	<b>Entrepreneur – Meaning – Definition</b> - Characteristics – Classification – Functions – Qualities – Entrepreneur Vs. Intrapreneur – Women Entrepreneurs– Role of Entrepreneurs in Economic development –Entrepreneurship – Evolution of Entrepreneurship in India – Philosophical insights linked with Thirukkural - Factors affecting Entrepreneurial growth – EDP – Phases.	15
II	<b>Institutional support and Incentives:</b> Introduction – Entrepreneurship and Financial support – Institutional Framework for Entrepreneurial growth: DIC – SIDCO – SIDBI – KVIC – SISI – EDII – ITCOT – NSIC – NIESBUD – <b>Incentives and subsidies:</b> <i>*Importance – Need*</i> – Schemes offered by Central and State Governments.	15
III	<b>Micro, Small and Medium Enterprises:</b> Meaning & Features – Objectives – Role – MSME (Amendment) Act, 2020 – Industrial Estate – Objectives – Classification – Benefits – Bridge Capital –Seed Capital Assistance – Sickness – <i>*Causes– Remedial Measures*</i> - National Policy on Skill Development and Entrepreneurship 2015.	15
IV	Start-ups in India: Mobilizing resources for Start-ups – Accommodation and Utilities – Preliminary Contracts with the vendors – <b>*Problems faced by Start-ups – Remedies*</b> - Funding opportunities for Start-ups: Venture Capital – Angel Funding – Marketing and Organisation Plans – an overview.	15
V	Project Report: Meaning and Definition – Characteristics – Objectives – <i>*Contents*</i> – General principles of a good report system – Project report for New Business – Format – Tips for designing an effectual Project report for New Business.	15
VI	<b>Current Trends (For CIA only)</b> – Start-ups Ecosystem: Steps to Build a start-ups Ecosystem- <b>*Elements of Start-ups Ecosystem*</b> - Challenges faced by Indian Start-ups Ecosystem. <b>Micro and Small Enterprises (MSEs):</b> PMMY – PMEGP – CGTMSE –MDA.	

*\*.....\** Self - Study Portion

<b>Text Book(s):</b>
1. Dr.S.Rizvan Ahamed & Dr.Y.Razeeth Khan – Entrepreneurship Development, VedaPublications-2024 2. C.B. Gupta– Entrepreneurship Development, Sultan Chand & Sons- 2020. 3. E. Gordon & Natarajan –Entrepreneurship Development, Himalaya Publishing House- 2017.
<b>Reference Book(s):</b>
1. VasanthDesai- Entrepreneurship Development, Himalaya Publishing House- 2019. 2. B. Janakiram&Rizwana– AnuragJain for Excel Books, NewDelhi-2015. 3. M. U. DeshPande- Entrepreneurship of Small Scale Industries Concept, Growth and Management - 1982.
<b>Web Resource(s):</b>
1. <a href="http://www.simplynotes.in/e-notes/mbabba/entrepreneurship-development/">http://www.simplynotes.in/e-notes/mbabba/entrepreneurship-development/</a> 2. <a href="https://sdak24.com/14-entrepreneurial-development-programme-notes-of-entrepreneurship/">https://sdak24.com/14-entrepreneurial-development-programme-notes-of-entrepreneurship/</a> 3. <a href="https://bbamantra.com/women-entrepreneurship/">https://bbamantra.com/women-entrepreneurship/</a>

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Recognize the term of entrepreneurship and to gain the importance, functions, role and qualities of a good entrepreneur. Discovery the remedial measure in women entrepreneurship problem.	K1
CO2	Estimating the institutional framework and financial support to the entrepreneurs. Understand the institutional support such as government run organization, financial incentives, and state and central government support.	K2
CO3	Gained knowledge about the business on MSME, Act, objectives, benefits, Registration of enterprises and early-stage funding provided to start-up to help. Obtaining the seed capital, industrial sickness, remedial measures and cost cutting measures.	K3
CO4	Getting conceptual exposure on designing an effectual project report for new business idea with knowledge about Start-ups. Identify the basic start-up problems, funding opportunity and marketing and organization plans.	K4
CO5	To gain knowledge about the Project, ethics and principle the good report system, creating the format and ideas of effectual report for new business.	K5

**Relationship Matrix:**

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3		3	2		3	2	2		3	1.8
CO2	3		3	3		3	2	2		2	1.8
CO3		3	3	3	3	2	2		3	3	2.2
CO4	3	3		3	2	2	2		3	3	2.1
CO5	3	3	3	2	2	2	3	3	3	3	2.7
Mean Overall Score											2.1
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: Dr.S. RIZVAN AHAMED**

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
VI	23UCO6CC16	Core - XVI	5	5	25	75	100
Course Title							
AUDITING							

SYLLABUS		
Unit	Contents	Hours
I	Auditing: Definition – Characteristics – Types of Audits – <b>*Advantages and Disadvantages*</b> - Internal Check: Objectives - Principles - Internal Control: – Features – Forms - Internal Audit: Importance - Audit Programme: Types – Content of Audit Notebook and Working Papers - <b>*Audit Process: Steps*</b>	16
II	Vouching: Characteristics – Significance – <b>*Vouching Vs. Routine Checking*</b> – Vouching of Cash Transaction and Credit Transaction – <b>*Cash Receipts and Payments*</b> – Verification and Valuation of Assets and Liabilities: Objectives - Process of Verification – Methods of Valuation of Assets.	14
III	Company Auditor - Eligibility – Qualification – <b>*Disqualification*</b> - Appointment, Re-appointment - Auditor's Remuneration - Rights and Duties of Auditors – <b>*Removal &amp; Resignation of Auditor's*</b> .	14
IV	Company Audit – Verification of Share Capital – Audit of shares for cash – Audit Report – Importance – <b>*Requisites of a good Audit Report*</b> – Audit Report Vs. Audit Certificate – Contents - Types of Audit Reports.	15
V	Cost Audit – Features – Objectives – Qualification and Appointment of Cost Auditor - Management Audit – Importance — <b>*Distinguished between Financial, Cost and Management*</b> Tax Audit – Appointment of Tax Auditor - <b>*Computerized Audit – Benefits – Audit Approaches*</b> .	16
VI	<b>Indian Knowledge System on Auditing* (For CIA only)</b> Ancient Auditing Practices – Introduction to Kautilya and the Arthashastra – Methodology of Accounting Rules – Fraud Prevention – Significance – E Auditing - Benefits.	

\*.....\* Self - Study portion

#### Text Book(s):

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practices, Prentice Hall India, 2015
  2. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand & Sons, New Delhi, 2019
- Dr. T. R. Sharma, Auditing, Sahitya Bhawan Publications: Agra, 1 January 2021

#### Reference Book(s):

1. Pradeep Kumar, Baldev Sachdeva & Jagwant Singh – Auditing Principles and Practices, Kalyani Publishers, January 2014th Edition.
  2. R.G. Saxena, Principles and Practices of Auditing, Himalaya Publishing House Pvt. Ltd.. (1 Jan 2018)
- Dr. L. Natarajan – Practical Auditing, Margham Publications, Chennai, Reprint 2019

#### Web Resource(s):

1. [https://www.toppr.com/guides/accounting-and-auditing/concept-of-auditing/meaning-and-definitions-of-audit/\\*::~text=Investigation%20vs%20Auditing,Features%20of%20an%20Audit,persons%20with%20the%20necessary%20qualifications.](https://www.toppr.com/guides/accounting-and-auditing/concept-of-auditing/meaning-and-definitions-of-audit/*::~text=Investigation%20vs%20Auditing,Features%20of%20an%20Audit,persons%20with%20the%20necessary%20qualifications.)
2. <https://www.iedunote.com/auditing-origin-evolution>
3. <http://gbpssi.in/admin/coursepack/MBR517Lect05.pdf>
4. <https://resource.cdn.icai.org/52727iasb-basicprinciples-3.pdf>
5. <https://sdak24.com/appointment-remuneration-rights-and-duties-of-an-auditor-bcom-notes/>
6. <https://smallbusiness.chron.com/4-types-audit-reports-3794.html>  
[https://egrove.olemiss.edu/aah\\_journal/vol31/iss2/6/\\*::~text=Kautilya%20developed%20bookkeeping%20rules%20to,above%20all%20to%20reduce%20the](https://egrove.olemiss.edu/aah_journal/vol31/iss2/6/*::~text=Kautilya%20developed%20bookkeeping%20rules%20to,above%20all%20to%20reduce%20the)

<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Equip the basic knowledge and understand the concepts, identify the wider scope, objectives, need and importance of Auditing	<b>K1</b>
CO2	Develop inspect and analytical skills on differences, examine information, interpret it, and present innovative and alternative solutions to a problem	<b>K2</b>
CO3	Identify and appraise the eligibility criteria of an auditor is based on Chartered accountant in practice	<b>K3</b>
CO4	Critique implementation procedures of Auditing Standards to provide reasonable fair assurance for the excellence of Firms.	<b>K4</b>
CO5	Construct and develop an insights on preparing Vouching, Investigation, Verification, Evaluation of Auditing, Company audit and Audit report	<b>K5</b>

**Relationship Matrix:**

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	2	3	3	2	2	2	2	3	3	3	2.5
<b>CO2</b>	2	2	2	2	2	2	2	2	3	3	2.2
<b>CO3</b>	2	2	3	3	3	3	2	3	2	2	2.5
<b>CO4</b>	3	2	2	3	3	3	3	2	3	3	2.7
<b>CO5</b>	3	3	2	3	3	3	3	3	2	2	2.7
<b>Mean Overall Score</b>											2.52
<b>Correlation</b>											High

<b>Mean Overall Score</b>	<b>Correlation</b>
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

**Course Coordinator: Dr. L. ASID AHAMED**

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
VI	23UCO6DE2A	DSE – II	5	4	25	75	100
<b>Course Title</b>		<b>SUPPLY CHAIN MANAGEMENT</b>					

SYLLABUS		
Unit	Contents	Hours
I	<b>Introduction to Supply Chain Management:</b> Meaning – Definitions – Evolution – Features – need and Importance of SCM as a Management Philosophy - Objectives & Functions - Issues involved in developing SCM Framework * <b>Supply Chain Management and Supply Chain Networks</b> *	15
II	<b>Planning in SCM:</b> Inventory and Supply Chains - Different Types of Inventories - Cycle Stock - Safety Stock - Reducing Inventory - Demand Forecasting Methods – Quantitative Methods: Barometric forecasting - Trend projection - Exponential smoothing - Regression analysis - Econometric forecasting – Qualitative Methods: Sales force composite - Market research - The Delphi Method	15
III	<b>Source in SCM:</b> Introduction to Sourcing – Benefits of Effective Sourcing - The Purchasing Process: Pre-Order and Post-Order Steps - * <b>3PL and 4PL</b> * Supplier Relationship Management: Benefits - Sourcing Management Tools: Negotiation and Cost Management.	15
IV	<b>Execution in SCM:</b> Introduction to Manufacturing - Manufacturing planning process flow - Types of Manufacturing Process - JIT Philosophy of manufacturing – Elements – Limitations - TQM and Continuous Improvement – Moksha as Specified by Nitishastra Improvement and Innovation.	15
V	<b>Delivery and Return in SCM</b> Meaning of Delivery and Distribution - Factors influencing delivery function – * <b>E-business and its Impact</b> * - Components of Delivery - Transport management, Warehouse management and Order management. - Significance of Infrastructure Development Including Transportation System in Arthashastra. * <b>Transportation Modes in Supply Chain</b> * Introduction to Return - common reasons for returning - Reverse Logistics and its Drivers - The Return Process	15
VI	<b>Current Trends * (For CIA only)</b> <b>IT Integrated SCM:</b> Introduction – Advantages - Framework for IT integrated SCM - IT Support System for Effective Supply Chain Decision Making: Decision support systems – Definition - Types of DSS – Components of DSS	

\*.....\* **Self - Study portion**

<b>Text Book(s):</b>
1. Colin Scott, Henriette Lundgren and Paul Thompson, Guide to Supply Chain Management, Springer Publication, Germany, 2 <sup>nd</sup> Edition, 2018
<b>Reference Book(s):</b>
1. Suman Sarkar, The Supply Chain Revolution, AMACOM Publishers, New York, 2023 <a href="#">Michael H. Hugos, Essentials of Supply Chain Management, Wiley &amp; Sons, New Jersey, 4<sup>th</sup> Edition, 2018</a>
2. Janat Shah, Supply Chain Management: Text and Cases, Pearson Education, 1 <sup>st</sup> Edition, 2009
3. <a href="#">Sunil Chopra</a> , <a href="#">Peter Meindl</a> , Supply Chain Management: Strategy, Planning, and Operation, Pearson Education, 6 <sup>th</sup> Edition, 2016
<b>Web Resource(s):</b>
1. <a href="https://www.projectmanager.com/blog/supply-chain-management">https://www.projectmanager.com/blog/supply-chain-management</a>
2. <a href="https://www.gep.com/blog/technology/supply-chain-planning-what-why-and-how">https://www.gep.com/blog/technology/supply-chain-planning-what-why-and-how</a>
3. <a href="https://www.investopedia.com/terms/s/scm.asp">https://www.investopedia.com/terms/s/scm.asp</a>
4. <a href="https://dclcorp.com/blog/fulfillment/returns-management-process/">https://dclcorp.com/blog/fulfillment/returns-management-process/</a>
5. <a href="https://www.learnaboutlogistics.com/services-logistics-and-procurement/">https://www.learnaboutlogistics.com/services-logistics-and-procurement/</a>
6. <a href="https://supplychainmanagement.utk.edu/blog/guide-to-forecasting-demand/">https://supplychainmanagement.utk.edu/blog/guide-to-forecasting-demand/</a>



Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	understand the basic concepts about the operation of Supply Chain Management and measure its need and importance of SCM in business	K1
CO2	develop analytical and critical understanding and skills for planning, designing and operations of supply chain	K2
CO3	identify the factors influencing the implementation of supply chain and role of supply chain drivers in redefining value chain excellence of Firms.	K3
CO4	incorporate and learn the critical elements of SCM processes based on the most relevant software and technology in implementing computer-assisted solution methods	K4
CO5	to gain insights on demand management function and its integration with supply chain to construct entrepreneurial skills across supply chain activities	K5

#### Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	1	1	3	2	3	0	2
CO2	3	2	3	3	3	2	2	2	3	1	2.4
CO3	2	3	2	2	3	1	3	2	3	1	2.2
CO4	3	3	2	2	1	2	3	3	3	1	2.3
CO5	3	3	2	3	3	2	2	3	3	1	2.5
Mean Overall Score											2.28
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

**Course Coordinator: Dr. M. Habeebur Rahman**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
VI	23UCO6DE2B	DSE- II	5	4	25	75	100
Course Title		RETAIL MARKETING					

SYLLABUS		
Unit	Contents	Hours
I	Introduction to Retailing: Meaning - Economic Significance of Retailing- Retailing Management Decision Process- Product Retailing vs. Service Retailing- Retailer: Meaning-Types of Retailers- <b>*Retailing Environment- Indian vs. Global Scenario*</b> .	15
II	Retail Marketing Mix – Customer Service Strategies – Consumer Behaviour and Retail Operations – Consumer buying Process – Role of Brand in Retail Trade – Brand loyalty– Positioning of a Brand.	15
III	Retail Location - Importance – Factors – Selection of Site – Types - Retail Pricing - Objectives - <b>*Factors influencing pricing*</b> – Setting the Retail Price – Pricing Strategies –Types of Pricing	15
IV	Retail Sales Promotion – Promotional Objectives – Types of Retail Sales Promotion Programmes – Approaches to Promotional Budget – Promotional Advertising – New Trends in Sales Promotion	15
V	Merchandise Management – Phases in developing a Merchandise Plan – Key areas in Merchandise management- E-tailing- Introduction- E-tailing, Role of Technology in Satisfying Market Demand- Technology in Retail Marketing Decisions- Structure and Developments in E-tailing- Factors Influences the Growth of E-Tailing- <b>*Advantages &amp; Disadvantages of E-Tailing*</b> -Future of Electronic Retailing	15
VI	<b>Current Trends (For CIA only)</b> An overview of Global Retailing -Retail Trends in India - Socio Economic and Technological Influences on Retail Management – Government of India Policy Implications on Retail.	

**\*.....\* Self - Study Portion**

<b>Text Book:</b>
1. Dr. Harjit Singh, Retail Management, First Edition, S. Chand & Company Ltd., 2009. 2. Swapna Pradhan, Retailing Management, Tata McGraw Hill Education (P)Ltd., New Delhi
<b>Reference Books:</b>
1. Dr. L. Natarajan, Retail Marketing, Second Edition, Margham Publications, 2015. 2. Chetan Bajaj & Nidhi Varma Srivastava, Retail Management, First Edition, Oxford University Press, 2010. 3. Sajal Gupta & Gurpreet Randhawa, Retail Management, Atlantic Publishers & Distributors Pvt. Ltd., 2008
<b>Web Resources:</b>
1. <a href="https://swayam.gov.in">https://swayam.gov.in</a> › nd2 cec19 mg40 › preview 2. <a href="https://books.google.co.in">https://books.google.co.in</a> › books

<b>Course Outcomes</b>		
Upon successful completion of this course, the student will be able to:		
<b>CO No.</b>	<b>CO Statement</b>	<b>Cognitive Level (K-Level)</b>
CO1	Apply the principles, practices, and concepts used in retail marketing management.	<b>K3</b>
CO2	Describe the complex nature and environment of retail marketing management together with the buying and selling of goods, services, and ideas to the final consumer	<b>K4</b>
CO3	Understand, key drivers of retail supply chain and how to select a retail store location	<b>K3</b>
CO4	Understand the meaning of promotion in context of one of the tools of marketing.	<b>K4</b>
CO5	Analyse impact of technology on product development, merchandising, markets and production, and multichannel distribution	<b>K5</b>

**Relationship Matrix:**

<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	3	2	3	3	2	2	2	3	1	2.4
<b>CO2</b>	3	2	1	2	1	2	2	2	3	2	2.0
<b>CO3</b>	3	3	2	3	2	2	2	1	2	1	2.1
<b>CO4</b>	3	2	3	2	3	1	1	2	2	3	2.2
<b>CO5</b>	2	1	2	3	2	2	2	2	2	3	2.1
<b>Mean Overall Score</b>											<b>2.16</b>
<b>Correlation</b>											<b>Medium</b>

<b>Mean Overall Score</b>	<b>Correlation</b>
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: Dr.G. PASUPATHI**

Semester	Course code	Course Category	Hours Week	Credits	Marks for Evaluation		
					CIA	ESE	TOTAL
VI	23UCO6DE3A	DSE-III	4	4	25	75	100

**Course Title** INVESTMENT MANAGEMENT

### Syllabus

Unit	Contents	Hours
I	<b>Investment:</b> Meaning – Nature and Scope – Objectives – Factors of Sound Investment – Kinds of Investment – Investor - Types of investors – Investment Vs Speculations - <b>*Gambling*</b>	12
II	<b>Financial Markets:</b> Financial System – Meaning – Functions – Components -Types of Financial Markets – Player and participants in financial markets – Financial Instruments - Emerging investment environment * <b>Financial Engineering and Derivations</b> *	12
III	<b>Indian Capital Market:</b> Primary Market – Meaning Growth and Development - Role of New Issue Market – Methods of issue- Allotment process – Investors Protection - <b>Secondary Market:</b> Meaning – Functions -Listing and delisting of securities – <b>*Structure and trading systems in capital market in India*</b> - SEBI -Functions and Roles.	12
IV	<b>Mutual Funds:</b> Meaning – Characteristics – Mechanism of Mutual Fund – Benefits – Structure of Mutual Fund – Mutual Fund Schemes – Systematic Investment Plan (SIP) – Systematic Withdrawal Plan (SWP) – Systematic Transfer Plan (STP) – <b>*Net Asset Value (NAV) of a Mutual Fund*</b>	12
V	<b>Stock Broker:</b> Meaning - Functions - Role and importance – Types -Qualifications – Stock Broker Vs Financial Advisor. Demat Account: Meaning - benefits – Types – Features – Role of depositories and Custodian of Securities in Demat Trading – SEBI guidelines and other regulations relating to Demat trading – <b>*Procedure of demat trading*</b>	12
VI	<b>For CIA only: Investment in Real Asset:</b> Features of real assets – Types- Real Estate Investment Trust (REIT) – Valuation of real estate.	

**\*.....\* Self - Study Portion**

### Text Book(s):

1. Investment Analysis and Portfolio Management – RP Rustagi, Sulthan Chand & Sons, New Delhi, 2022
2. Investment management - Dr Preeti Singh, Himalaya Publishing House, Publishing Year 2020
3. Investment management theory and Practice – Rustagi RP, Sulthan Chand & Sons, Publishing Year 2023
4. Security Analysis and Portfolio Management - S Sasidharan and Alex K Mathews. Tata McGraw Hill Education Private Limited. 2020

### Reference Book(s):

1. Security Analysis and Portfolio Management - S Kelvin. PHI Learning Private Limited.2019
2. Security Analysis and Portfolio Management - Donald E Fisher, Ronlad J Jordon and A K Pradhan. Pearson IN 2018
3. Security Analysis and Portfolio Management–Punithavathi Pandian, Vikas Publication 2015.

### Web Resources(s):

1. <http://www.sec.gov>investment-managemen>
2. <http://www.investstopedia.com>

Course Outcomes		
Upon Successful Completion of this Course, the Student will be able to		
Co. No	CO Statement	Cognitive level (K-Level)
CO 1	To describe and to analyse the investment environment and different types of investment avenues.	<b>K1</b>
CO 2	Understand the financial system and evaluate the instruments in Indian Financial system	<b>K2</b>
CO 3	Describe the nuances of Indian Capital Market and apply the trading procedures applicable to Indian Capital Market.	<b>K3</b>
CO 4	To analyse the details exposition of Mutual Fund mechanism	<b>K4</b>
CO 5	Understand the guidelines and other regulations relating to Demat trading	<b>K5</b>

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO1</b>	3	3	3	2	3	3	3	3	2	1	<b>2.5</b>
<b>CO2</b>	3	2	3	3	3	2	3	2	3	1	<b>2.6</b>
<b>CO3</b>	2	3	3	3	3	2	3	2	3	1	<b>2.5</b>
<b>CO4</b>	3	3	3	2	2	3	2	3	2	1	<b>2.6</b>
<b>CO5</b>	2	3	3	3	3	1	3	3	3	1	<b>2.5</b>
<b>Mean Overall Score</b>											<b>2.54</b>
<b>Correlation</b>											<b>High</b>

Mean overall score	Correlation
<1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course coordinator: Dr. G. HADI MOHAMED**

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
VI	23UCO6DE3B	DSE- III	4	4	25	75	100
Course Title		FINANCIAL MARKET					

SYLLABUS		
Unit	Contents	Hours
I	Financial Markets - Concepts – Classification – Importance of Capital Market: - Distinction between Money Market and Capital Market – Features of Money Market - Composition of Money Market - Money at Call – <b>*Commercial Papers – Treasury bill market*</b> - Features of Certificate of Deposits.	16
II	New Issue Market - Distinction between New Issue Market and Stock Exchange - Functions – Underwriting – Methods - Advantages – Steps of a Public Issue – <b>*Players in the New Issue Market*</b> – Merits and Demerits of Primary Market.	14
III	Secondary Market - Functions – Recognition Procedure – Listing of Securities – Advantages and Drawbacks – Listing Procedure – Stock Brokers – <b>*Registration Procedure*</b> – Code of Conduct – Functions – Kinds of Brokers.	15
IV	Method of Stock Exchange Trading - Placement and Execution of Order – Online Trading – Merits – Badla Transactions – <b>*SEBI Guidelines*</b> – Speculators – Kinds – SEBI – Objectives – Functions – Powers.	14
V	Over the Counter Exchange of India – Features – Functions - Advantages – National Exchange of India – Objectives – Features – Depository System – Objectives – Benefits – Central Depository Services – <b>*Drawbacks*</b> – Remedial Measures.	16
VI	<b>Indian Knowledge System on Financial Market* (For CIA only)</b> Ancient Financial Market Practices – Major Financial Institutions – Role of Coins – Issue Akshaya Patra – Ancient Economic Hubs and Role of Trade routes.	

**\*.....\* Self - Study Portion**

<b>Text Book:</b>
1. E. Gordon and K. Natarajan - Financial Markets and Services, Himalaya Publishing House, Mumbai, 2017. 2. Sandeep Goel, “Financial Markets, Institutions and Services”, Kindle Edition, 2019.
<b>Reference Books:</b>
1. Clifford Gomez, “Financial Markets, Institutions and Financial Services”, Prentice Hall India Learning Private Limited, 2010. 2. M Y Khan, “Financial Services”, Tata McGraw-Hill, 7th edition, 2015.
<b>Web Resources:</b>
1. <a href="https://www.geektonight.com/financial-markets-and-services-notes/">https://www.geektonight.com/financial-markets-and-services-notes/</a> 2. <a href="https://books.google.co.in/books?id=qux6w5n366cC&amp;printsec=frontcover#v=onepage&amp;q&amp;f=false">https://books.google.co.in/books?id=qux6w5n366cC&amp;printsec=frontcover#v=onepage&amp;q&amp;f=false</a> 3. <a href="https://byjus.com/commerce/money-market-vs-capital-market/">https://byjus.com/commerce/money-market-vs-capital-market/</a> 4. <a href="https://www.indeed.com/career-advice/career-development/what-is-underwriting">https://www.indeed.com/career-advice/career-development/what-is-underwriting</a> 5. <a href="https://www.sebi.gov.in/sebi_data/commndocs/ch4_p.pdf">https://www.sebi.gov.in/sebi_data/commndocs/ch4_p.pdf</a> 6. <a href="https://www.myespresso.com/bootcamp/module/trading-basics/advantages-disadvantages-of-stock-trading">https://www.myespresso.com/bootcamp/module/trading-basics/advantages-disadvantages-of-stock-trading</a> 7. <a href="https://www.stockgro.club/learn/share-market/otcei/#:~:text=companies%20and%20investors.-,Features%20of%20OTCEI,match%20NASDAQ's%20way%20of%20working.">https://www.stockgro.club/learn/share-market/otcei/#:~:text=companies%20and%20investors.-,Features%20of%20OTCEI,match%20NASDAQ's%20way%20of%20working.</a>

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understand the basic concepts, role, function of financial market	K1
CO2	Look into the theoretical perspectives of financial market as part of stockmarket practices	K2
CO3	Acquire knowledge of various types of financial market segments	K3
CO4	Develop and design an overview of practical exposure on Stock Exchange Board of India	K4
CO5	Evaluate the knowledge imparted by the student's and create strategies to promote financial product and services	K5

**Relationship Matrix:**

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	3	2	2	2	3	1	2.4
CO2	3	2	1	2	1	2	2	2	3	2	2.0
CO3	3	3	2	3	2	2	2	1	2	1	2.1
CO4	3	2	3	2	3	1	1	2	2	3	2.2
CO5	2	1	2	3	2	2	2	2	2	3	2.1
Mean Overall Score											2.16
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

**Course Coordinator: Dr. L. ASID AHAMED**