

**CHOICE BASED CREDIT SYSTEM - LEARNING OUTCOMES-BASED
CURRICULUM FRAMEWORK
B.COM. PROFESSIONAL ACCOUNTING**

Those who have joined in the Academic year 2023-24 onwards

PROGRAMME OBJECTIVE:

The Bachelor of Commerce Professional Accounting is a three-year course provides students with a thorough understanding of business studies. Upon completion the students will be prepared for a long career in Accounting and other related fields.

It prepares the graduates for an exciting career in the business world and to take ICA and other Competitive Exams.

CHOICE BASED CREDIT SYSTEM - LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK	
Programme :	B.COM PROFESSIONAL ACCOUNTING
Programme Code:	
Duration:	3 Years (UG)
Programme Outcomes: (These are mere guidelines. Faculty can create POs based on their curriculum or adopt from UGC or University for their Programme)	<p>PO1 : Disciplinary knowledge : Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p>PO2: Communication Skills : Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one’s views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem Solving: Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.</p> <p>PO5: Analytical Reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p>PO6: Research- related skill: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p>

	<p>PO7: Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p> <p>PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence, and experiences from an open minded and reasoned perspective.</p> <p>PO9: Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p>PO10: Information/Digital Literacy: Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.</p> <p>PO11: Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion.</p> <p>PO12: Multicultural competence: Posse’s knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p>PO13: Moral and Ethical awareness /reasoning: Ability to embrace moral/ethical values in conducting one’s life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue is related to one’s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p>PO14: Leadership readiness/qualities : Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.</p> <p>PO15: Life Long Learning: Ability to acquire knowledge and skills, including “learning how to learn” , that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.</p>
--	--

<p>Programme Specific Outcomes:</p> <p>(These are mere guidelines. Faculty can create POs based on their curriculum or adopt from UGC or University for their Programme)</p>	<p>PSO1 – Placement:</p> <p>To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.</p> <p>PSO2 – Contribution to Business World:</p> <p>Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p>PSO3 – Contribution to the Society:</p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>
---	--

**CHOICE BASED CREDIT SYSTEM - LEARNING OUTCOMES-BASED
CURRICULUM FRAMEWORK
B.Com (Professional Accounting)**

Part	Courses	Subject	Code	Cr.	Hrs
SEMESTER I					
I	Lang. - I	nghJj;jkpo; - I	230103101	3	6
II	Lang. - II	General English	231003101	3	4
III	CC - 1	Financial Accounting - I	235503101	4	5
	CC - 2	Business Mathematics & Statistics	235503102	4	5
	EC - I [Any One]	1. Business Economics	235503103	3	4
		2. Indian Economy Development	235503104		
3. Business Environment		235503105			
IV	SEC -I (NME)	Accounting for Business	234603155	2	2
IV	FC	Business correspondence and Reporting	234403155	2	2
	AECC- I	Soft Skill	236003101	2	2
	Total			23	30
SEMESTER II					
I	Lang. -I	nghJj;jkpo; - II	230103201	3	6
II	Lang. -II	General English	231003201	3	4
III	CC - 3	Financial Accounting - II	235503201	4	5
	CC - 4	Business Law	235503202	4	5
	EC - II [Any One]	1. Operation Research	235503203	3	4
		2. Insurance and Risk Management	235503204		
3. Business Analytical using Excel Lab		235503205			
IV	SEC -II (NME)	Computerized Accounting	234603255	2	2
	SEC - III	Economics for Finance	234403255	2	2
	AECC -II	Soft Skill	236003201	2	2
				23	30
SEMESTER III					
I	Lang. -I	nghJj;jkpo; - III	230103301	3	6
II	Lang. -II	General English	231003301	3	4
III	CC - 5	Corporate Accounting I	235503301	4	5
	CC - 6	Company Law	235503302	4	5
	EC - III	1. International Economics	235503303	3	4
		2. Working Capital Management	235503304		
3. Basics of MS Excel		235503305			
IV	SEC -IV	Entrepreneurship Development Programmes	234403355	1	1
	SEC - V	Retail Marketing	238203355	2	2
	AECC - III	Soft Skill - 3	236003301	2	2
	EVS	Environmental Studies	234103301	1	1
				23	30

Part	Courses		Code	Cr.	Hrs
SEMESTER IV					
I	Lang. - I	nghJj;jkpo; - IV;	230103401	3	6
II	Lang. - II	General English	231003401	3	4
III	CC - 7	Corporate Accounting II	235503401	4	5
	CC - 8	Principles of Management	235503402	4	5
	EC - IV	1. Operation Management	235503403	3	3
		2. Human Resource Management	235503404		
3. R Programming		235503405			
IV	SEC - VI	International Trade	234403455	2	2
IV	SEC - VII	Office Management and Administration	238203455	2	2
	AECC	Soft Skill - 4	236003401	2	2
	EVS	Environmental Studies	234103401	1	1
	Total			24	30
SEMESTER V					
III	CC - 9	Cost Accounting I	235503501	4	5
	CC - 10	Banking Law and Practice	235503502	4	5
	CC - 11	Income tax law and Practice - I	235503503	4	5
	Core 12	Project with Viva Voce	235503504	4	4
	EC - V	1. Strategic Management	235503505	3	5
		2. Python Programming	235503506		
	EC - VI	1. Financial Management	235503507	3	5
2. Indirect Taxation		235503508			
IV		Value Education	234303501	1	1
		Internship/Industrial Training(carried out in II year summer vacation)30 hrs	235503509	2	
				25	30
SEMESTER VI					
III	CC - 13	Cost Accounting - II	235503601	4	5
	CC - 14	Management Accounting	235503602	4	5
	CC - 15	Income Tax law and Practice II	235503603	4	5
	EC - 7	1. Investment Analysis and Portfolio Management	235503604	3	5
		2. International Financial Management	235503605		
	EC - 8	1. Financial Reporting Analysis	235503606	3	5
2. Indian Accounting Standards		235503607			
IV	Processional competency skill enhancement course	General awareness for Competitive Examinations	234403655	2	4
		Value Education	234303601	1	1
V		Extension Activity (outside college hrs)	235503608	1	
				22	30

Title of the Course		CORPORATE ACCOUNTING I						
Part		III						
Category	Core – 5	Year	II	Credits	4	Course Code	235503301	
		Semester	III					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		5	-	--	5	25	75	100
Learning Objectives								
✍ To understand about the pro-rata allotment and Underwriting of Shares								
✍ To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
✍ To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
✍ To examine the various methods of valuation of Goodwill and shares								
✍ To identify the Significance of International financial reporting standard (IFRS)								
Unit	Contents							No. of Hours
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.							15
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.							15
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration							15
IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.							15
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement, Borrowing cost Ind AS23. (Theory Only)							15
THEORY 20% & PROBLEMS 80%								

CO	Course Outcomes
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures
CO3	Construct Financial Statements applying relevant accounting treatments
CO4	Compute the value of goodwill and shares under different methods and assess its applicability
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS
Textbooks	
1.	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2.	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
3.	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
4.	Broman, Corporate Accounting, Taxmann, New Delhi.
5.	Shukla, Grewal and Gupta- Advanced Accounts Vol I, S.Chand, New Delhi.
6.	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
Reference Books	
1.	D.S.Rawat&NozerShroff, Students Guide To Accounting Standards ,Taxmann, New Delhi
2.	Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
3.	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
4.	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.tickertape.in/blog/issue-of-shares/
2.	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3.	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 - Strong, 2 - Medium, 1- Low

Title of the Course		COMPANY LAW						
Part		III						
Category	Core - 6	Year	II	Credits	4	Course Code	235503302	
		Semester	III					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		5	-	--	5	25	75	100
Learning Objectives								
✍ To know Company Law 1956 and Companies Act 2013								
✍ To have an understanding on the formation of a company								
✍ To understand the requisites of meeting and resolution								
✍ To gain knowledge on the procedure to appoint and remove Directors								
✍ To familiarize with the various modes of winding up								
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.							15
II	Formation of Company Formation of a Company – Promoter – Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.							15
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -							15
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification - Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) - Special Courts.							15
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.							15

CO	Course Outcomes
CO1	Understand the classification of companies under the act
CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up

Textbooks	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, VikasPublication, Noida
Reference Books	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

Mapping With Programme Outcomes And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 - Strong, 2 - Medium, 1- Low

Title of the Course		3.1 INTERNATIONAL ECONOMICS						
Part		III						
Category	EC - 3	Year	II	Credits	3	Course Code	235503303	
		Semester	III					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
				4	-	--	4	25
Learning Objectives								
☞ To introduce the students to the concept of international trade and its theories.								
☞ To provide a comprehensive understanding of balance of trade and payments and its economic effects.								
☞ To impart knowledge on the foreign exchange rates and its theories.								
☞ To facilitate students to be aware of the international monetary systems and the structure of IMF.								
☞ To introduce the students to the international financial institutions.								
Unit	Contents							No. of Hours
I	Internal and International Trade – Distinction - Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade: Haberler's Opportunity Cost theory – Heckscher–Ohlin's Modern theory – International trade and factor price – Leontiff Paradox - International trade and economic growth.							12
II	Balance of Payments – Components of Balance of Payments: Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payments Theory: Adjustment theory, Marshall Lerner mechanism - Balance of Trade – Terms of Trade.							12
III	Foreign Exchange Rate: Theories - Mint Parity Theory, Purchasing Power Parity Theory - Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate System.							12
IV	International Monetary System: Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending programme of IMF – SDRs – India and IMF							12
V	International Financial Institutions: IBRD, IFC, International Development Association (IDA) - Multilateral Investment Guarantee Agency (MIGA) International Centre for Settlement of Investment Disputes - Regional Development Financial Institution: ADB – IBRD Group and India.							12

Course Outcomes	
CO1	Define the concept of international trade and its theories.
CO2	Evaluate the system of balance of trade and payments and its economic effects.
CO3	Analyse the foreign exchange rates and its theories.
CO4	Familiar with the international monetary systems and the structure of IMF.
CO5	Practical knowledge on the workings of international financial institutions.

Textbooks	
1	AnupamaTandon, International Economics, Kalyani Publishers, New Delhi
2	D N Dwivedi, International Economics Theroy and Policy, Vikas Publishing, Noida
3	Dr. S. Sankaran, International Economics, Margham Publications, Chennai
4	D M Mithani, International Economics, Himalaya Publsiing House, Mumbai
Reference Books	
1	Charles Kindleberger's, International Economics, Richard D Irwin, Inc., US
2	Paul R. Krugman, International Economics, Pearson, New Delhi
3	Dr. S. Sankaran, Principles of Economics, Margham Publications, Chennai
4	H,C.Bhatia, International Economics, Vikas Publishing House, Noida
Web Resources	
1	www.ocw.mit.edu
2	www.economicsnetwork.ac.in
3	www.ibsstudy.wixsite.com

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	3	2	3	3	2	2
CO2	3	2	2	2	2	3	2	3	3	2	2
CO3	3	2	2	2	2	3	2	3	3	2	2
CO4	3	2	2	2	2	3	2	3	3	2	2
CO5	3	2	2	2	2	3	2	3	3	2	2
TOTAL	15	10	10	10	10	15	10	15	15	10	10
AVERAGE	3	2	2	2	2	3	2	3	3	2	2

✓ 3 – Strong, 2- Medium, 1- Low

Title of the Course		3.2 WORKING CAPITAL MANAGEMENT						
Part		III						
Category	EC - 3	Year	II	Credits	3	Course Code	235503304	
		Semester	III					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		4	-	--	4	25	75	100
Learning Objectives								
☞ To explain working capital and interpret the cash conversion cycle								
☞ To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.								
☞ To prepare a cash budget and comment on it								
☞ To assess the components of credit policy and its evaluation								
☞ To explain the inventory management techniques and calculate the Economic Ordering Quantity								
Unit	Contents							No. of Hours
I	Introduction Working Capital Meaning – Types of Working Capital - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.							12
II	Financing Current Assets Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach, forward contracts, Hedging & Factoring.							12
III	Cash Management Importance - Factors Influencing Cash Balance – Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model.							12
IV	Receivables Management Overview of Receivables Management – Significance – Elements of Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.							12
V	Inventory Management Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control – ABC Analysis, perpetual inventory, ROL-Reorder level, JIT-just-in-time.							12

Course Outcomes	
CO1	Construct the factors influencing working capital requirements and estimate it
CO2	Classify the approaches to financing Currents Assets
CO3	Determine the importance of cash management and cash budgeting
CO4	Formulate the receivables management and credit policy evaluation
CO5	Discuss about the Techniques of inventory management, EOQ, ABC, Analysis

Textbooks	
1	V.K.Bhalla, Working Capital Management, S Chand, New Delhi
2	Dr.Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai
3	Dr.R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi
4	Dr. A Murthy, Working Capital Management, Margham Publications, Chennai
Reference Books	
1	James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey
2	Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication , Agra
3	M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai
4	Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi
Web Resources	
1	http://onlinecourses.nptel.ac.in
2	https://www.iifl.com
3	http://ebooks.lpude.in

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

✓ 3 – Strong, 2- Medium, 1- Low

Title of the Course		3.3 BASICS OF MS EXCEL						
Part		III						
Category	EC - 3	Year	II	Credits	3	Course Code	235503305	
		Semester	III					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		4	-	--	4	25	75	100
Learning Objectives								
☞ To introduce students to Excel as an important tool in business applications								
☞ To familiarize them with the features and functions of a spread sheet.								
☞ To understand the concepts of accounting, reporting and analysis using spread sheet.								
☞ To Construct formulas, including the use of built-in functions, and relative and absolute reference								
☞ To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.							12
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR,NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.							12
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.							12
IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.							12
V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.							12
THEORY 20% & PROBLEMS 80%								

Course Outcomes	
CO1	Develop And Apply Fundamental Spread Sheet Skills.
CO2	Understanding Various Tools Used In Ms-Excel.
CO3	Knowledge On Various Statistical Tests In Ms-Excel.
CO4	Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions.
CO5	Develop Trending Application Using MS-Excel

Textbooks	
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.
Reference Books	
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; TekuruInc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGrawHill, Noida.
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Title of the Course		ENTREPRENEURSHIP DEVELOPMENT PROGRAMMES						
Part		IV						
Category	SEC – IV	Year	II	Credits	1	Course Code	234403355	
		Semester	III					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		1	-	--	1	25	75	100
Learning Objectives								
✍ To Know the Concept of Entrepreneurship.								
✍ To Understand the overview of EDP's.								
✍ To Gain the Knowledge of the International Business.								
✍ To Examine the Project Certificates.								
✍ To Evaluate the Projects Report.								
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Entrepreneurship: Introduction – Meaning - Definitions – Entrepreneur Vs Entrepreneurship – Characteristics of an Entrepreneurs – Functions of an Entrepreneur – Types of Entrepreneurs.							3
II	Entrepreneurship Development in India: Historical Background of Entrepreneurship Development – Importance of Entrepreneur-ship – Entrepreneur Development Programmes – Development Banks – SIDBI – Evaluation of EDP's, MSME schemes by Govt.,.							4
III	International Entrepreneurship: Meaning – Difference between Managing Domestic and International Business – Modes of entry into International Business.							3
IV	Project Identification: Meaning and Definition – Project Classification – Project life cycle – Project Identification – Sources, Services and Systems of Business Information – Information Sources – Information Centers in India.							3
V	Project Report: Meaning – Components of Project Report – Contents – Importance.							2

Course Outcomes	
CO1	Explain the functions and various types of entrepreneurs.
CO2	Understand the concepts of entrepreneurship development in India.
CO3	Outline of international entrepreneurship.
CO4	Explain the concepts of project identification.
CO5	Describe about the project report.

Textbooks	
1	E. Gordon and K. Natarajan , Entrepreneurship Development, Himalya Publishing House, India.
2	Dr. R.K. Singal , Entrepreneur Development and Management, S.K. kataria & sons, India
3	M.M. Abraham , Entrepreneur Development and Project Management, Prakash publication, India
4	Bhadra and Satpati, Entrepreneur Development , Diskari prakashani

Reference Books	
1	Vasant Desai , Entrepreneurial Development, Himalya Publishing House, India.
2	Dr. G.B.Gupta and N.P. Srinivasan , Entrepreneur Development, Sultan chand & sons, India
3	Dr. J. Mohanraj and Dr. S. Kanda prasath , Entrepreneur Development and Project Management, Thakur publishers, India
4	S.S. Khanka, Entrepreneur Development , S.Chand & Co. Ltd., India
Web Resources	
1	https://www.scribd.com/document/372979504/Government-Policies-for-Entrepreneurs .
2	https://ncert.nic.in/ncerts/l/lebs213.pdf
3	http://jnkvv.org/PDF/02032022164711Entrepreneurship%20Development%20and%20Business%20Commination.pdf
4	https://books.google.com/books/about/Entrepreneurial_Development.html?id=uUdLAgAAQBAJ

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	2	2	1	1	1	2	2	3	3	3
CO2	3	3	2	2	1	2	1	1	3	2	1
CO3	3	3	2	2	2	1	2	2	2	3	2
CO4	2	3	2	2	1	2	2	3	3	3	2
CO5	2	3	3	2	2	3	2	2	3	2	1
TOTAL	12	14	11	9	7	9	9	10	14	13	10
AVERAGE	2.4	2.8	2.2	1.8	1.4	1.8	1.8	2	2.8	2.6	2

3 – Strong, 2- Medium, 1- Low

Title of the Course		RETAIL MARKETING						
Part		IV						
Category	SEC – V	Year	II	Credits	2	Course Code	238203355	
		Semester	III					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		2	-	--	2	25	75	100
Learning Objectives								
✍ To Know the Concepts of Retail Marketing.								
✍ To Understand about the Supply Chain Management								
✍ To Gain knowledge about Modern Retail Business.								
✍ To Study about Consumerism in Retailing.								
✍ To Evaluate the Concepts of International Retailing								
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Retail Marketing: Introduction – Retailing and Marketing – Relationship Marketing – Importance of Retailing – Retailing format – Functions of Retailing – Characteristics of Retailing – Types of Retailers.							6
II	Supply Chain Management: Introduction – Definition of Retail Supply Chain – Supply Channel and Channel flow – Various divisions of Supply Chain Structure – Objectives of Supply Chain – Problems in Supply Chain.							6
III	Role of Information Technology in Retailing: Meaning and Definitions of Information Technology – Advantages of IT in Retail trade – A Retail IT system – Impact of IT on Modern Retail Business – Competitive Advantages of IT – Limitations of Using IT Retail Data Transactions File Exchange – Data Mining – Data Mart – Business E-Commerce and Data Communication.							6
IV	Consumerism and Ethics in Retailing: Consumerism – Definition of Consumerism – Reasons for Consumerism – E-Tailing in India – Reasons for the Growth of E-tail Market – Reasons for buying over Internet – Challenges to the growth of e-tailing.							6
V	International Retailing Factors involved in Retailing – Reasons for internationalization – Factors contributing to the growth of internationalization – Common Market Entry Strategies – Future of Retailing – Various Strategies for entering Foreign Markets.							6

Course Outcomes	
CO1	Explain the importance of retailing.
CO2	Elaborate the supply chain management.
CO3	Understand the role of information technology in retailing.
CO4	Describe about the consumerism and ethics in retailing.
CO5	Enumerate about the international retailing.

Textbooks	
1	Dr. L. Natarajan, Retail Marketing, Margham Publications, Chennai
2	Banumathy, Retail Marketing, Himalaya Publishing House, Nagpur.
3	Sivakumar, Retail Marketing, Excel Publications, Madurai.
4	Eswara Karthikeyan, Retail Marketing, Merit India Publications, Madurai.

Reference Books	
1	Sudhakar, Integrated Retail Marketing Communication, PHI Learning, NewDelhi.
2	Mishra, Retail Marketing, Vrinda Publications, NewDelhi
3	Meenal Dhotre, Channel Management and Retail Marketing, Himalaya Publishing House, Nagpur.
4	Dr.N. Muthuselvi, Retail Marketing, Clever Fox Publishing, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://hdl.handle.net/123456789/15144
2	Mmi mert.edu.in/images/books/modern-day-retail-marketing-management.pdf
3	https://www.ifheindia.org/dlp/selflearningmaterial2021/Book/7.5%20Retail%20Management%20Block%205.pdf
4	https://www.himpub.com/documents/Chapter2053.pdf

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	1	1	2	3	2	2	2	3	1
CO2	3	2	1	2	2	2	3	1	3	2	2
CO3	3	2	2	2	2	1	3	2	3	3	3
CO4	2	2	2	2	2	2	3	2	3	2	2
CO5	3	3	2	2	1	2	3	2	3	3	2
TOTAL	14	11	8	9	9	11	14	9	14	13	10
AVERAGE	2.8	2.2	1.6	1.8	1.8	2.2	2.8	1.8	2.8	2.6	2

3 – Strong, 2- Medium, 1- Low

Title of the Course		CORPORATE ACCOUNTING II						
Part`		III						
Category	Core - 7	Year	II	Credits	5	Course Code	235503401	
		Semester	IV					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	5	-	-	5	25	75	100	
Learning Objectives								
LO1	To know the types of Amalgamation, Internal and external Reconstruction							
LO2	To know Final statements of banking companies							
LO3	To understand the accounting treatment of Insurance company accounts							
LO4	To understand the procedure for preparation of consolidated Balance sheet							
LO5	To have an insight on modes of winding up of a company							
Unit	Contents						No. of Hours	
I	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.						15	
II	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -NewFormat.						15	
III	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).						15	
IV	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction						15	
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts. (Simple Problems only)						15	
THEORY 20% & PROBLEMS 80%								

CO	Course Outcomes
CO1	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO2	Synthesize and prepare final accounts of Insurance companies in the prescribed format
CO3	Give the consolidated accounts of holding companies
CO4	Understand the accounting treatment of amalgamation, Internal and external reconstruction
CO5	Preparation of liquidator’s final statement of account

Textbooks	
1	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
2	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
3	Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
4	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
5	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting, S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 - Strong, 2 - Medium , 1- Low

Title of the Course		PRINCIPLES OF MANAGEMENT						
Part		III						
Category	Core - 8	Year	II	Credits	4	Course Code	235503402	
		Semester	IV					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	5	-	-	5	25	75	100	
Learning Objectives								
LO1	To know the concept and functions of marketing							
LO2	To understand the importance of market segmentation							
LO3	To examine the stages of new product development							
LO4	To gain knowledge on the various advertising medias							
LO5	To analyse the global market environment							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents						No. of Hours	
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, PeterF.Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.						15	
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO).Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.						15	
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.						15	
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work From Home - Managing Work From Home [WFH].						15	
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].						15	

CO	Course Outcome
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.
Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand&Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
Reference Books	
1	K Sundhar, Principles Of Management, VijaiNicholos Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 - Strong, 2 - Medium , 1- Low

Title of the Course		4.1 OPERATION MANAGEMENT							
Part		III							
Category	EC – 4	Year	II	Credits	3	Course Code	235503403		
		Semester	IV						
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total		
	3	-	-	3	25	75	100		
Learning Objectives									
LO1	To explain the basic concepts of Operations Management and student make use of it								
LO2	To examine the types of manufacturing layout facilities								
LO3	To provide classification of inventory controls								
LO4	To describe the work measurement and analysis for quality control								
LO5	To assist knowledge for service operations management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction: Nature and Scope of Operations Management. Production design & Process planning: Plant location: Factors to be considered in Plant Location – Plant Location Trends							9	
II	Layout of manufacturing facilities: Principles of a Good Layout – Layout Factors – Basic Types of Layout – Service Facilities.							9	
III	Production and Inventory Control: Basic types of production – Basic Inventory Models – Economic Order Quantity, Economic Batch Quantity – Reorder point – Safety stock – Classification and Codification of stock – ABC classification – Procedure for Stock Control, Materials Requirement Planning (MRP).JIT.							9	
IV	Methods Analysis and Work Measurement: Methods Study Procedures – The Purpose of Time Study – Stop Watch Time Study – Performance Rating – Allowance Factors – Standard Time – Work Sampling Technique. Quality Control: Purposes of Inspection and Quality Control – Acceptance Sampling by Variables and Attributes – Control Charts							9	
V	Service Operations Management: Introduction – Types of Service – Service Encounter – Service Facility Location – Service Processes and Service Delivery.							9	
THEORY 20% & PROBLEMS 80%									
CO	Course Outcome								
CO1	Learning operations management techniques that could applied to real world problems								
CO2	Insist about the principle and factors relating to layout								
CO3	Elaborate the key concepts in production and inventory control management								
CO4	Letting students apply the relevant operations management technique to the correct situation								
CO5	Explain the key aspects of operations management decision making								

Textbooks	
1	Chary, S.N., Production and Operations Management, 5th Edition, Tata McGraw Hill, 2012, New York.
2	Panneerselvam R., Production and Operations Management, 3rd Edition, PHI Learning, 2012. New Delhi
3	B.Mahadevan, Operations Management, 2nd Edition, Pearson, 2010, New Delhi
Reference Books	
1	Srinivasan G, Quantitative Models in Operations and Supply Chain Management, PHI Learning Pvt.Ltd, New Delhi
2	Lee Krajewski, Larry P Ritzman., Manoj K Malhotra & Samir K Srivastav, Operations Management, 9 th Edition, Pearson, 2011, New Delhi
3	Buffa, E.S. and Sarin, R., Modern Productions/Operations Management, 8th Edition, Wiley, 2007, New Jersey.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.springer.com
2	www.studocu.com
3	www.quora.com

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	2	2	2
CO2	3	2	2	3	3	2	2	2	2	2	2
CO3	3	2	2	2	2	2	2	2	2	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	2	2	3	2	2	2	2	2	2	2
TOTAL	15	10	10	12	11	10	10	10	10	10	10
AVERAGE	3	2	2	2.4	2.2	2	2	2	2	2	2

3 - Strong, 2 - Medium, 1- Low

Title of the Course		4.2 HUMAN RESOURCE MANAGEMENT						
Part		III						
Category	EC – 4	Year	II	Credits	3	Course Code	235503404	
		Semester	IV					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	3	-	-	3	25	75	100	
Learning Objectives								
LO1	To understand aspects relating to Human resource management							
LO2	To know strategies relating to Human Resource management							
LO3	To be acquainted with Industrial Relations Policy.							
LO4	To learn about organisation culture							
LO5	To assimilate knowledge on employee welfare.							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents						No. of Hours	
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.						9	
II	Strategic HRM Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.						9	
III	Industrial Relations Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline- Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.						9	
IV	Employee welfare Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits.						9	
V	Labour Laws: Provident fund act, ESI, Minimum Wages act, gratuity act & Calculations.						9	

CO	Course Outcome
CO1	Remember and recall concepts of Human resource management
CO2	Choose appropriate strategies for human resource management
CO3	Compare and contrast various industrial relations policy.
CO4	Formulate strategies for employee welfare.
CO5	Remember and recall concepts of labour laws.

Textbooks	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and NehaShukla, Human Resource Management, NiraliPrakashan Publishers, Pune.
4	P.SubbaRao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr.K.Sundar and Dr.J.Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 - Strong, 2 - Medium, 1- Low

Title of the Course		4.3 R PROGRAMMING						
Part		III						
Category	EC – 4	Year	II	Credits	3	Course Code	235503405	
		Semester	IV					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		3	-	-	3	25	75	100
Learning Objectives								
LO1	Learn R basic commands using vector and string manipulation.							
LO2	Create and apply concatenation function and learn how to read a data from files							
LO3	Understand and apply modes, factors and Matrices							
LO4	Apply control statements, repetitive execution for loops, repeat and while.							
LO5	Use skill to create High-Level Plotting commands with graphics parameters.							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Introduction, simple manipulation, numbers and Vectors Introduction-The R Environment-Related Software and Documentation-R and Statistics-R and The Window System-Using R Interactively – Functions and Features – R Commands – Recall and Correction of Previous Commands- Executing Commands from or Diverting Output to a File – Data Permanency and Removing Objects. Simple Manipulations, Numbers and Vectors: Vectors and Assignment-Vector Arithmetic- Generating Regular Sequences-Logical Vectors- Missing Values-Character Vectors – Index Vector-Selecting and							9
II	Objects arrays and matrixes Objects, Modes and Attributes: Intrinsic Attributes- Mode and Length- Changing The Length of an Object-Getting and Setting Attributes – The Class of an Object. Ordered and Unordered Factors: The Functions Tapply () and Ragged Arrays – Ordered Factor, Arrays and Matrices: Array Indexing- Subsection of an Arrays- Index Matrices- The Array() Function- Mixed Vector and Array Arithmetic – The Recycling Rule- The Outer Product of Two Arrays Generalize Transpose of an Array- Matrix Facilities- Matrix Multiplication.							9
III	Lists and Data-frames Lists- Constructing and Modifying Lists – Concatenation – Data Frames – Making Data Frames Attach()and Deattach() – Working With Data Frames. Reading Data From Files: The Scan() Function Accessing Built-In Datasets- Loading Data From Other R Packages							9
IV	Grouping, Loops and Conditional Execution: Grouped Expressions - Control Statements- Conditional Execution If Statements-Repetitive Execution For Loops, Repeat and While.							9
V	Graphical Procedures: High-Level Plotting Commands-The Plot() Function Displaying Multivariate Data- Display Graphics- Arguments To High Level Plotting Functions-Low Level Plotting Commands- Mathematical Annotation- Hersley Vector Fonts- Interacting With Graphics-Using Graphics Parameters-Graphics Parameters List							9

CO	Course Outcome
CO1	Build the knowledge on R Environment with basic commands using R Functions.
CO2	Familiarize the concepts of objects, modes and arrays.
CO3	Develop and understanding on how to create a list, data-frames and accessing built in datasets.
CO4	Impart knowledge of Grouping, Loops and Conditional Execution.
CO5	Elaborate the Graphical procedure low level and high level plotting.
Textbooks	
1	W. N. Venables, D. M. Smith, An Introduction to R, R Core Team, 2018.
2	John Verzani, simple R – Using R for Introductory Statistics, CRC Press, Taylor & Francis Group, 2005.
3	Mark Gardener, –Beginning R - The Statistical Programming Language, John Wiley & Sons.
4	Wickham, H. &Grolemund, G. (2018). for Data Science. O’Reilly: New York
Reference Books	
1	Beginner’s guide for Data Analysis using R Programming by Dr.Jeeva Jose.
2	P. Dalgaard. Introductory Statistics with R, 2nd Edition.Springer 2008.
3	Dunlop, Dorothy D., and Ajit C. Tamhane. Statistics and data analysis: from elementary to intermediate. Prentice Hall, 2000.
4	Norman Matloff, The Art of R Programming- A Tour of Statistical Software Design .
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://cran.r-project.org/doc/manuals/r-release/R-intro.pdf
2	http://r4ds.had.co.nz
3	http://google-styleguide.googlecode.com/svn/trunk/Rguide.xml

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	2	3	2
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2
CO5	3	2	2	3	3	2	2	2	2	3	3
TOTAL	15	13	13	15	15	13	13	13	13	15	12
AVERAGE	3	2.6	2.6	3	3	2.6	2.6	2.6	2.6	3	2.4

3 - Strong, 2 - Medium , 1- Low

Title of the Course		INTERNATIONAL TRADE						
Part		IV						
Category	SEC – VI	Year	II	Credits	2	Course Code	234403455	
		Semester	IV					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		2	-	-	2	25	75	100
Learning Objectives								
LO1	To Introduce the Concepts of International Trade.							
LO2	To Advantage the various themes of International Trade.							
LO3	To Import Knowledge on the Trade Policies.							
LO4	To Provide a comprehensive understanding about Foreign Exchange.							
LO5	To Know the concept of Export Procedures and Documents.							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	International Trade: Nature, Scope and Importance: Introduction – Features of International Trade – Differences between Internal and International Trade – Advantages of International Trade – Interdependence of International and Domestic Trade.							6
II	The Classical Theory of International Trade: Adam smith’s Theory of Absolute Cost Advantage of Absolute difference in cost –Ricardo’s Theory of Comparative cost (or) Comparative differences in cost – Haberler’s Approach through Opportunity cost, about WTO & IMF .							6
III	Trade policy: Free Trade Vs. Protection and Effects of Tariff – What is meant by Free Trade – Advantages of Free Trade/Arguments for Free Trade – Disadvantages of Free Trade/Arguments against free Trade – Protection – Arguments against Protection – Tariff and its Effects							6
IV	Foreign Exchange: Meaning of the term ‘Foreign Exchange’ – Methods of Foreign Payments – Foreign Exchange Market – Functions of Foreign Exchange Market – Rate of Exchange and Determination of Rate of Exchange – Fluctuation exchange Rate(Floating Currencies)							6
V	Export, Import Procedures & Documents; Finance and promotion Registration – Shipping and Credit enquiry – Preparation for Export – Procedure for Recognition as Export worthy units – Customs and Exchange Formalities - Shipping Documents – International Monetary Fund – Functions of the fund – Organization of the Fund – import functions.							6

CO	Course Outcome
CO1	Elaborate the nature and scope of International Trade.
CO2	Explain the various theories of International Trade.
CO3	Describe about the Trade policy.
CO4	Understand the concept of foreign exchange.
CO5	Demonstrate the export procedures and documentation.

Textbooks	
1	International Trade, Dr. S. Sankaran, Margham Publications, Chennai.
2	International Trade, Radha, Prasanna Publications, Chennai.
3	International Trade, Raj Agarwal, Excel Publications, Madurai.
4	International Trade and Policy, Krugman(Paul R), Pearson Publications, Chennai.
Reference Books	
1	WTO and International Trade, Rao (MB), Vikas Publications, Kolkata
2	International Trade and Export Management, Francies Cherunilam, Himalaya Publishing House, Nagpur.
3	Money Banking and International Trade, Sundharam(KPM), S. Chand and Company, Noida
4	Money Banking, International Trade and Public Finance, Mithani, Himalaya Publishing House, Nagpur.
Web Resources	
1	https://eclass.duth.gr/modules/document/file.php/OPE01137/International%20trade%20_%20theory%20%26%20policy%20%28%20PDFDrive%20%29.pdf
2	https://www.himpub.com/documents/Chapter565.pdf
3	http://www.sze.hu/~gjudit/Exportszerzodesek/Handbook%20of%20international%20trade.pdf
4	https://2012books.lardbucket.org/pdfs/policy-and-theory-of-international-trade.pdf

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	1	1	1	1	2	2	3	3	3
CO2	3	2	2	1	3	2	3	2	1	2	2
CO3	2	3	2	3	2	2	3	2	3	3	2
CO4	3	3	3	3	2	2	3	2	3	3	2
CO5	3	3	2	1	2	2	2	2	3	2	2
TOTAL	14	14	10	9	10	9	13	10	13	13	12
AVERAGE	2.8	2.8	2	1.8	2	1.8	2.6	2	2.6	2.6	2.4

3 - Strong, 2 - Medium, 1- Low

Title of the Course		OFFICE MANAGEMENT AND ADMINISTRATION						
Part		IV						
Category	SEC - VII	Year	II	Credits	2	Course Code	238203455	
		Semester	IV					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		2	-	-	2	25	75	100
Learning Objectives								
LO1	To Know the Concept of Office Management.							
LO2	To Gain the Knowledge about Office Management.							
LO3	To Learn about Communities.							
LO4	To Assimilate Knowledge on Office Management.							
LO5	To Explain about Administrative Organization.							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Office Management: Introduction – Functions of an office – Importance of Office – Factors of Office Management.							6
II	Basic Principles of Administrative Organization: Organization – Forms of Organization - Organization Chart – Centralization vs. Decentralization – Principles of Organization. Office Organization: Introduction – Principles of Organization – Forms of Organization.							6
III	Office communication: Introduction – Features – Process – Selection of Communication system – Importance of communication system – Communication Barriers – Internal communication.							6
IV	Scope and Functions of administrative Management: Definition – Scope of Administrative Management – Role of Administrative Manager – Functions of Administrative Management.							6
V	Tools and Techniques for office management: Filing – Indexing – Task Management & control – Excel and Google sheet, Google form usage – Prepare the time sheet.							6

CO	Course Outcome
CO1	Demonstrate the functions and importance of office management.
CO2	Describe the basic principles of Administrative organization..
CO3	Understand the features and process of office communication.
CO4	Elaborate the scope and functions of administrative management.
CO5	Enumerate office tools and techniques for office management.
Textbooks	
1	Denyer (JC), Office Management, S. Chand & Company Limited, Noida.
2	Pillai (RSN) & Bagavathi, Office Management, S. Chand & Company Limited, Noida.
3	Ghosh(PK), Office Management, S. Chand & Company Limited, Noida.
4	Keeling(Lewis), Modern Office Management, S. Chand & Company Limited, Noida.

Reference Books	
1	Pillai(RSN), Commercial Correspondence and Office Management, S. Chand & Company Limited, Noida.
2	Madon, Administrative and Office Management, S. Chand & Company Limited, Noida.
3	Master of Commerce, Business Correspondence and Office Management, S. Chand & Company Limited, Noida.
4	Mahajan, Fundamentals of Office Management, SA Publications, Malaysia.
Web Resources	
1	https://www.himpub.com/documents/chapter871.pdf
2	https://www.neerajbooks.com/preview/7e099e6f10c79417be7eac48d9c2f0b3.pdf
3	https://www.scribd.com/doc/222281422/Office-Management-Notes
4	https://www.academia.edu/42881517/DIPLOMA_IN_OFFICE_MANAGEMENT_DOM_2_Fundamentals_of_Modern_Office_Management_Block

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	2	2	2	1	3	2	3	2	1
CO2	2	3	2	1	1	2	3	2	3	2	2
CO3	3	3	2	2	1	2	2	2	3	2	2
CO4	3	3	3	2	2	2	3	2	2	2	2
CO5	2	3	2	2	2	2	2	2	2	1	3
TOTAL	13	15	11	9	8	9	13	10	13	9	10
AVERAGE	2.6	3	2.2	1.8	1.4	1.8	2.6	2	2.6	1.8	2

3 - Strong, 2 - Medium, 1- Low