

CHOICE BASED CREDIT SYSTEM - LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK

B.COM.

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

PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.COM GENERAL
Programme Code:	
Duration:	3 Years (UG)
Programme Outcomes:	<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: Possess 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’s 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>PSO1 – Placement: 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: 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: 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

Part	Courses	Subject	Code	Cr.	Hrs
SEMESTER I					
I	Lang. - I	பொதுத்தமிழ் - I	230103101	3	6
II	Lang. - II	General English	231003101	3	4
III	CC - 1	Financial Accounting - I	231603101	4	5
	CC - 2	Principles of Management	231603102	4	5
	EC - I [Any One]	1. Business Communication	231603103	3	4
		2. Indian Economic Development	231603104		
3. Business Economics		231603105			
IV	SEC -I (NME)	Basics of Accounting	234603116	2	2
IV	FC	Accounting Standards	234403116	2	2
	AECC- I	Soft Skill	236003101	2	2
	Total			23	30
SEMESTER II					
I	Lang. -I	பொதுத்தமிழ் - II	230103201	3	6
II	Lang. -II	General English	231003201	3	4
III	CC - 3	Financial Accounting - II	231603201	4	5
	CC - 4	Business Law	231603202	4	5
	EC - II [Any One]	1. Business Environment	231603203	3	4
		2. Insurance and Risk Management	231603204		
3. Office Management and Secretarial practice		231603205			
IV	SEC -II (NME)	Financial Statement Analysis	234603216	2	2
	SEC - III	Event Management	234403216	2	2
	AECC -II	Soft Skill	236003201	2	2
				23	30
SEMESTER III					
I	Lang. -I	பொதுத்தமிழ் - III	230103301	3	6
II	Lang. -II	General English	231003301	3	4
III	CC - 5	Corporate Accounting I	231603301	4	5
	CC - 6	Company Law	231603302	4	5
	EC -3	1. International Trade	231603303	3	4
		2. Business Mathematics and Statistics	231603304		
3. EXIM Procedure and Documentation		231603305			
IV	SEC -IV	Principles of Insurance	234403316	1	1
	SEC - V	Services Marketing	238203316	2	2
	AECC - III	Soft Skill - III	236003301	2	2
	EVS	Environmental Studies	234103301	1	1
				23	30

Part	Courses		Code	Cr.	Hrs
SEMESTER IV					
I	Lang. - I	பொதுத்தமிழ் - IV	230103401	3	6
II	Lang. - II	General English	231003401	3	4
III	CC - 7	Corporate Accounting II	231603401	4	5
	CC - 8	Principles of Marketing	231603402	4	5
	EC - IV	1. Business Legislations Law 2. Consumerism & Consumer Protection	231603403 231603404	3	3
IV	SEC -VI	Financial Markets and Services	234403416	2	2
IV	SEC -VII	Computerised Accounting	238203416	2	2
	AECC- 4	Soft Skill - 4	236003401	2	2
	EVS	Environmental Studies	234103401	1	1
	Total			24	30
SEMESTER V					
III	CC - 9	Cost Accounting I	231603501	4	5
	CC - 10	Banking Law and Practice	231603502	4	5
	CC - 11	Income tax law and Practice - I	231603503	4	5
	Core 12	Project with Viva Voce	231603504	4	4
	EC - V	1. Indirect Taxation	231603505	3	5
		2. Elective - V			
EC - VI	1. Human Resource Management	231703506	3	5	
	2. elective - VI				
IV		Value Education	234303501	1	1
		Internship/Industrial Training(carried out in II year summer vacation)30 hrs	231603509	2	
				25	30
SEMESTER VI					
III	CC - 13	Cost Accounting - II	231603601	4	5
	CC - 14	Management Accounting	231603602	4	5
	CC - 15	Income Tax law and Practice II	231603603	4	5
	EC -7	1. Financial Management	231603604	3	5
		2. Elective			
EC - 8	1. Computer Application in Business	231603605	3	5	
	2. Elective				
IV	Proccessional competency skill enhancement course	General awareness for Competitive Examinations	234403616	2	4
		Value Education	234303601	1	1
V		Extension Activity (outside college hrs)	231603606	1	
				22	30

Title of the Course		CORPORATE ACCOUNTING I						
Part		III						
Category	Core - 5	Year	II	Credits	4	Course Code	231603301	
		Semester	III					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		5	-	--	5	25	75	100
Learning Objectives								
LO1	To understand about the pro-rata allotment							
LO2	To know the provisions of companies, Act under Redemption of Preference shares and debentures							
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013							
LO4	To examine the factors affecting goodwill of a company							
LO5	To identify the Significance of International financial reporting standard (IFRS)							
Prerequisites: Should have studied Accountancy in XII Std								
Unit	Contents							No. of Hours
I	Issue of Shares Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.							15
II	Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.							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. Profit Prior to Incorporation.							15
IV	Valuation of Goodwill & Shares Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.							15
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – 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 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.							15
THEORY 20% & PROBLEM 80%								

CO	Course Outcomes
CO1	To understand the provisions for underwriting commission
CO2	To examine the provisions of issue and redemption of preferences shares and debentures
CO3	To illustrate part, I and part II forms
CO4	To value shares and goodwill
CO5	To analyse IND AS 7, 12,16
Textbooks	
1.	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2.	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3.	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
4.	Shukla, Grewal and Gupta- Advanced Accounts Voll,S.Chand, New Delhi.
5.	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
Reference Books	
1.	Broman, Corporate Accounting, Taxmann, New Delhi.
2.	D.S.Rawat & Nozer Shroff, Students Guide To Accounting Standards ,Taxmann, New Delhi
3.	Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4.	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5.	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	231603302	
		Semester	III					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		5	-	--	5	25	75	100
Learning Objectives								
LO1	To know Company Law 1956 and Companies Act 2013							
LO2	To have an understanding on the formation of a company							
LO3	To understand the requisites of meeting and resolution							
LO4	To gain knowledge on the procedure to appoint and remove Directors							
LO5	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 – Fundamental Documents – 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 – 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 Nirali Prakashan 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		INTERNATIONAL TRADE						
Part		III						
Category	EC – 3.1	Year	II	Credits	3	Course Code	231603303	
		Semester	III					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		4	-	--	4	25	75	100
Learning Objectives								
LO1	To enable students familiarise with the basics of International Trade.							
LO2	To know the various theories of international trade.							
LO3	To impart knowledge about balance of trades and exchange rates.							
LO4	To gain knowledge about international institutions.							
LO5	To gain insights on World Trade Organisation							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents						No. of Hours	
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context						12	
II	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 Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserating growth theory.						12	
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.						12	
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.						12	
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.						12	

Course Outcomes	
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.

Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

**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	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

Title of the Course		3.2 - BUSINESS MATHEMATICS AND STATISTICS					
Part		III					
Category	EC – 3.2	Year	II	Credits	3	Course Code	231603304
		Semester	III				
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
	4	-	--	4	25	75	100
Learning Objectives							
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions						
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.						
LO3	To familiarise with the measures of central tendency						
LO4	To conceptualise with correlation co-efficient						
LO5	To gain knowledge on time series analysis						
Prerequisites: Should have studied Commerce in XII Std							
Unit	Contents						No. of Hours
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.						12
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.						12
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.						12
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.						12
V	Time Series Analysis and Index Numbers Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.						12
CO	Course Outcomes						
CO1	Learn the basics of ratio, proportion, indices and logarithm						
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.						
CO3	Determine the various measures of central tendency						
CO4	Calculate the correlation and regression co-efficient.						
CO5	Assess problems on time series analysis						

Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

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		EXIM PROCEDURE AND DOCUMENTATION						
Part		III						
Category	EC – 3.3	Year	II	Credits	3	Course Code	231603305	
		Semester	III					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	4	-	--	4	25	75	100	
Learning Objectives								
LO1	To impart knowledge on Export-Import Procedure							
LO2	To understand export documentation procedure.							
LO3	To understand import documentation procedure.							
LO4	To acquire knowledge about various incentives available for export.							
LO5	To be acquainted with the various institutional support systems							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents						No. of Hours	
I	Export-Import Procedure Procurement for Export–Planning and Methods of Procurement for Exports -Procurement Through Imports, Financing Import – Instruments and Related Procedures and Documentation; Custom Clearance of Import–Regulations, Procedure and Documentation.						12	
II	Export Documentation Types of Documents – Characteristics and Relevance. An Introduction to Online Documentation. Getting Ready for Export Contract and Incoterms. Procuring and Processing of an Export Order. Methods and Terms of Payments for Exports–Documentary Credit and Collection Financing for Export Pre- and Post-Shipment Credit.						12	
III	Import Documentation Duty Exemption Schemes -Objectives, Benefits, Procedures and Documentation –Schemes for Import of Capital Goods–Procedures and Documentation for New/ Second-Hand Capital Goods.						12	
IV	Export Incentive and cargo handling: Foreign Exchange Risks Nature of Risks, Cargo Insurance - Contract of Cargo Insurance, Procedures and Documentation for Cargo Loss Claims–Role and Schemes of ECGC of India and Commercial Banks, Quality Control and Pre-Shipment Inspection: Schemes Excise and Custom Clearance Regulations, Procedures and Documentation –Export Incentives.						12	
V	Institutional Support Export/Trading/Star Trading/Superstar Houses - Objective Criteria and Benefits - Procedures and Documentation –Special Economic Zones: Objectives and Benefits – Introduction to Export Promotion Council (EPC) –Indian Trade Promotion Organization (ITPO).						12	

Course Outcomes	
CO1	Acquainted with the knowledge on Export-Import Procedure
CO2	Identify export documentation procedure.
CO3	Identify import documentation procedure.
CO4	Familiarised with various incentives available for export.
CO5	Evaluate the various institutional support systems
Textbooks	
1	Dr.Swapna Pillai, EXIM Procedures And Documentation, Shashi Bhawan Publishing House, Chennai
2	C. Rama Gopal, EXIM Procedures, Documentation And Logistics, New Age International Publishers, New Delhi.
3	Jain Khushpat.S, EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai
4	Dr.Manisha Paliwal, EXIM Procedures, Niraliprakashan Publishing, Pune.
5	Dr.Khushpat S. Jain, Dr. Apexa V. Jain, EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai
Reference Books	
1	Thomas E. Johnson, EXIM Procedures And Documentation, AMACOM, United States
2	P. Veera Reddy & P. Mamatha , Export Documentation, Commercial Law Publishers, New Delhi
3	Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi.
4	T.A.S Balagopal, Export Management, Himalaya Publishing House, Mumbai.
5	P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicdiscussion.net/international-economics/export-documentation-and-its-types-with-specimens/4273
2	https://www.freightpros.com/blog/cargo-insurance/
3	https://www.investopedia.com/terms/s/sez.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	2	2	3	2	3	3	2
CO2	3	2	3	2	3	2	3	2	3	3	2
CO3	3	2	3	2	3	2	3	2	3	3	2
CO4	3	2	3	2	2	2	3	2	3	3	2
CO5	3	2	3	2	2	2	3	2	3	3	2
TOTAL	15	10	15	10	12	10	15	10	15	15	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	3	2

3 – Strong, 2- Medium, 1- Low

Title of the Course		PRINCIPLES OF INSURANCE						
Part		IV						
Category	SEC – IV	Year	II	Credits	1	Course Code	234403316	
		Semester	III					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	1	-	--	1	25	75	100	
Learning Objectives								
LO1	To enable the students to know about the functions, nature and principles of general insurance.							
LO2	To understand the evolution of insurance and know the insurance organisations.							
LO3	To make the students aware about various concepts of insurance contract.							
LO4	To identify the duration, term and endowment policies of life insurance.							
LO5	To learn about the life insurance policies according to premium payment, participation in profits and number of persons insured.							
Unit	Contents						No. of Hours	
I	Definition and Nature of General Insurance Definition – Functions of Insurance – Nature of Insurance – Principles of Insurance						3	
II	Evolution of Insurance and Insurance Organizations Evolution of Insurance – Kinds of Insurance – Types of Insurance Organizations – Insurance Organization in India						3	
III	Importance of Insurance and Insurance Contract Role and Importance of Insurance – General Contract – Insurable Interest – Utmost Good Faith – Principle of Indemnity – Doctrine of Subrogation – Warranties – Proximate Cause - Assignment – Return of Premium						3	
IV	Classification of Life Insurance Policies - Duration of Policies Policies According to Duration of Policies – Term Insurance Policies – Endowment Policies						3	
V	Classification of Life Insurance Policies - Premium Payment Policies According to Premium Payment – Policies According to Participation in Profits – Policies According to the Number of Persons Insured						3	
Course Outcomes								
CO1	Acquire the basic principles and functions of general insurance.							
CO2	Exposed to evolution of insurance and kinds of insurance.							
CO3	Paraphrase the concept of general insurance contract.							
CO4	Reveal the duration and endowment life insurance policies.							
CO5	Manifest the policies according to premium payment and participation in profit.							

Textbooks	
1	M.N. Mishra, Insurance Principles and Practice, S.Chand & Company Ltd., New Delhi.
2	M. Eswari Karthikeyan, Fundamental Principles of Insurance, Sahitya Bhawan Publications, Uttar Pradesh.
3	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
4	Manjula V, Marwa Mona, Narasimha Murthy H, Life & General Insurance, Himalaya Publishing House Pvt. Ltd., Mumbai.
5	M.N. Mishra & S.B. Mishra, Insurance: Principles and Practice, S.Chand & CompanyLtd., New Delhi.
Reference Books	
1	Dr. A.Murthy, Principles & Practice of Insurance, Margham Publications, Guindy, Chennai.
2	Alka Mittal, S.L. Gupta, Principles of Insurance and Risk Management, Sultan Chand & Sons Publications, New Delhi.
3	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, KalyaniPublishers, New Delhi.
4	Dr. Sunilkumar, Insurance and Risk Management, Golgatia publishers, New Delhi.
5	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.maxlifeinsurance.com

Mapping With Programme Outcomes And Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

Title of the Course		SERVICES MARKETING						
Part		IV						
Category	SEC V	Year	II	Credits	2	Course Code	238203316	
		Semester	III					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	2	-	--	2	25	75	100	
Learning Objectives								
LO1	To understand about the services and Service sector.							
LO2	To know the elements of marketing mix in services and service product.							
LO3	To be acquainted pricing in services and promotion mix in services.							
LO4	To know the place in service and people in service.							
LO5	To understand the service process and physical evidence in service.							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents						No. of Hours	
I	Services Marketing: Meaning and Definition of Services – Reasons for growth in Service sector – Characteristics of Services – Classification of Services – Difference between Goods and Services.						6	
II	Marketing Mix in services: Meaning – Seven P’s – Service product: Meaning – Conceptualization of service concept – Stages in new Service Development – Service Life Cycle concept.						6	
III	Pricing in Services: Meaning – Objectives of Pricing – Factors affecting pricing decisions – Methods of Pricing in Services. Service Promotion: Meaning - Promotion mix for services – Guidelines for managing service communication – Major decisions in sales promotion – Sales promotion tools.						6	
IV	Place in Service: Location of Service premises – Factors influence the choice of location – Channels in Service Delivery. People in service: Types of service personnel – Human Resource Planning for Service Employees.						6	
V	Service Process: Meaning – Designing service process – types of service layout – role of technology and physical aids in service process. Physical Evidence: Meaning – Elements – role of physical evidence – guidelines for physical evidence strategy.						6	
Course Outcomes								
CO1	Understand about the services and Service sector.							
CO2	Knowledge about the elements of marketing mix in services and service product.							
CO3	Familiar with pricing in services and promotion mix in services.							
CO4	Know ledge about the place in service and people in service.							
CO5	Understand the service process and physical evidence in service.							

Textbooks	
1	Vasanti Venugopal - Services Marketing, Himalay Publishing House, Mumbai, 2010
2	S.M. Jha – Services Marketing , Himalay Publishing.House-New Delhi, 2013
3	Dr. S. Shajahan – Services Marketing, Himalay Publishing House, Mumbai. 2014
Reference Books	
1	Dr. L. Natarajan - Services Marketing, Margham Publications, Chennai, 2009
2	S.L.Gupta – Service Marketing, Tamil Nadu Book House, 2003.
3	Lovelock, C.H. Managing services, Englewood cliffs, N.J.,Prentice Hall, 2002.
4	Woodruffee “Services Marketing”, Pearson Education, 2000
5	Dr.K.Karunakaran, Services Marketing, Himalaya Publishing House, Mumbai, 2014
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.marketingtutor.net/service-marketing/
2	https://www.himpub.com/documents/Chapter905.pdf
3	https://ebs.online.hw.ac.uk/EBS/media/EBS/PDFs/Services-Marketing.pdf

Mapping With Programme Outcomes And Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

Title of the Course		CORPORATE ACCOUNTING - II						
Part`		III						
Category	Core – 7	Year	II	Credits	4	Course Code	231603401	
		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							
LO2	To gain an understanding about reconstruction							
LO3	To know Final statements of banking companies							
LO4	To understand the legal requirements of financial accounts							
LO5	To have an insight on modes of winding up of a company							
Prerequisites: Should have studied Accountancy in XII Std								
Unit	Contents							No. of Hours
I	Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).							15
II	Alteration of Share Capital – & Internal Reconstruction Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.							15
III	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
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).							15
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.							15
THEORY 20% & PROBLEMS 80%								
CO	Course Outcomes							
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction							
CO2	Apply and alter the share capital and internal reconstruction							
CO3	Do the accounting procedure of non-performing assets							
CO4	Give the consolidated accounts of holding companies							
CO5	Prepare liquidator’s final statements							

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. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, 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 MARKETING						
Part		III						
Category	Core 8	Year	II	Credits	4	Course Code	231603402	
		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 Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Marketing Orientation–Innovations in Modern Marketing. Marketing Management: Definitions–Functions – Role and Importance of Marketing - Classification of Markets - Niche Marketing - Characteristics of Niche Marketing – Local Marketing – Green Marketing.							15
II	Market Segmentation Concept – Benefits –Types– Geographic – Demographic – Psychographic – Behavioural - Marketing Mix – Definition – 4 P’s of Marketing Mix - Introduction to Consumer Behaviour –Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process – Motives & Needs, Freud’s Theory of Motivation.							15
III	Product & Price Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods –Criteria for a Good Forecasting – Pricing–Objectives – Factors Influencing Pricing – Kinds of Pricing – Resale Price Maintenance.							15
IV	Promotions and Distributions Communication Mix – Communication Process –Advertising–Media–Kinds of–Advertising Media- Sales Promotion – Personal Selling–Classification of Salesmanship - Channel Members–Types–Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods.							15
V	Competitive Analysis and Strategies Balancing Customer and Competitor Orientations–Global Market Environment–Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing –Recent Trends in Marketing– A Basic Understanding of E–Marketing–E–Tailing–Consumerism–Market Research– MIS and Marketing Regulation.							15

CO	Course Outcome
CO1	Develop an understanding on the role and importance of marketing
CO2	Apply the 4 p's of marketing in their venture
CO3	Identify the factors determining pricing
CO4	Use the different Channels of distribution of industrial goods
CO5	Understand the concept of E-marketing and E-Tailing
Textbooks	
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
2	Dr.C.B.Gupta&Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5	Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi
Reference Books	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, new delhi
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M,Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

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	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 - Strong, 2 - Medium, 1- Low

Title of the Course		4.1 BUSINESS LEGISLATIONS LAW						
Part		III						
Category	EC – IV	Year	II	Credits	3	Course Code	231603403	
		Semester	IV					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	3	-	--	3	25	75	100	
Learning Objectives								
LO1	To impart knowledge on the Factories Act, 1948							
LO2	To provide insights on the Foreign Exchange Management Act, 1999							
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002							
LO4	To enable the students to learn about the Competition Act 2002							
LO5	To familiarise the students about the existence of Intellectual Property Rights							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Factories Act 1948 Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.							9
II	Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.							9
III	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.							9
IV	Competition Act, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.							9
V	Intellectual Property Rights Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.							9
Course Outcomes								
CO1	Acquire knowledge on Factories Act, 1948							
CO2	Analyse the role of Foreign Exchange Management Act, 1999							
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002							
CO4	Evaluate the importance of Competition Act, 2002							
CO5	Gain knowledge on Intelligence Property Rights							

Textbooks	
1	Akhilleshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2	R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
3.	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4.	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi
Reference Books	
1.	Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida
2.	Shawn Kopel, Guide to business law, Oxford University Press, England
3.	M.C. Kuchhal, Vive kKuchhal, Business Law, S Chand Publishers, New Delhi
4.	C.L. Bansal. Business law, Taxmann, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3	https://stfrancislaw.com/blog/intellectual-property-rights/

**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	2	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	2	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	10	12	10	15	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Title of the Course		4.2 CONSUMERISM & CONSUMER PROTECTION						
Part		IV						
Category	EC - IV	Year	II	Credits	3	Course Code	231603404	
		Semester	IV					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	3	-	--	3	25	75	100	
Learning Objectives								
LO1	To understand the nature of consumers and consumerism							
LO2	To know how consumers are exploited							
LO3	To be familiar with consumer rights and duties							
LO4	To learn about Consumer Protection Act							
LO5	To gain insights into consumerism in India.							
Prerequisites: Should have studied Commerce in XII Std								
Unit	Contents						No. of Hours	
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.						9	
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.						9	
III	Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.						9	
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.						9	
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.						9	
Course Outcomes								
CO1	Remember and recall aspects in consumerism							
CO2	Identify the reasons for consumer exploitation							
CO3	Discover the rights and duties of a consumer							
CO4	Create an environment which protects the consumers in India							
CO5	Critically appraise the consumer Protection Act							
Textbooks								
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication							
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann							
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.							
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA							

Reference Books	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf

**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	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Title of the Course		FINANCIAL MARKETS AND SERVICES						
Part		IV						
Category	SEC -VI	Year	II	Credits	2	Course Code	234403416	
		Semester	IV					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	2	-	--	2	25	75	100	
Learning Objectives								
LO1	To understand the nature of financial markets in India and to learn the meaning and importance of developments in the financial markets.							
LO2	To give knowledge about money market and its components							
LO3	To get an insight in to new issue market and stock exchange							
LO4	To know about merchant bank services and mutual funds							
LO5	To study about factoring and forfaiting services							
Prerequisite: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Financial markets – meaning – classification of financial markets- Structure of Indian financial system- financial system and economic development- weakness of Indian financial system.							6
II	Money market – meaning – objectives – composition of money market: call money market – commercial bills market – discount market – acceptance market – Treasury bill market - money market instruments: commercial papers – certificate of deposit – inter-bank participation certificate – repo instrument- distinction between money market and capital market							6
III	New issue market-meaning-functions of new issue market- stock exchange-meaning-distinction between new issue market and stock exchange-functions or services of stock exchanges-kinds of stock brokers							6
IV	Merchant banking – meaning – functions of merchant bankers -Mutual Funds – meaning - classification of mutual funds: on the basis of execution and operation, on the basis of yield and investment pattern – types of mutual funds-advantages and disadvantages of mutual funds							6
V	Factoring – meaning – definition – functions – types of factoring: full service, with recourse, maturity, bulk, invoice, agency and international factoring forfaiting: meaning and definition – working of forfaiting – benefits and drawbacks of forfaiting							6
Course Outcomes								
CO1	The above course would enable the students to gain expert knowledge on the various aspects in Financial Markets and Financial Services.							
CO2	Learn about money market components							
CO3	Gain knowledge about new issue and secondary markets,							
CO4	To aware about merchant banks and mutual funds							
CO5	To study about factoring and forfaiting services							

Textbooks	
1	Gorden E., and Natarajan K., Financial Markets and Services, Himalaya Publishers, Bombay
2	NaliniPravaTripathy2015Financial Instruments and Services, , Prentice Hall of India, NewDelhi.
3	Gurusamy S 2015 Financial Markets and Institutions, S. VijayNicole Imprints (P) LtdChennai.
Reference Books	
1	Khan M.Y., Financial Markets and Institutions, McGraw-Hill, New Delhi, 1992.
2	BholeL.M2016Financial Institutions and Markets, ,Tata McGraw Hill Publishing Company Limited, NewDelhi.
3	Prof.BimalJaiswal, Drsahitya bhuvana Venkatraman ,Dr.Richa Banerjee 2019 financial markets institution and financial services publications Agra
4	Jeff Madura, 2011 Financial Markets and Institutions, 5th Ed., South- Western College Publishing.
5	Dr .Vinod kumar2021 Financial Markets and Institutions, Taxmann publications New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/f/financial-market.asp
2	https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-19616-B%20Com-Financial%20Markets%20and%20Services.pdf
3	https://www.swift.com/your-needs/market-infrastructures/financial-market-services

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

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

3 – Strong, 2- Medium, 1- Low

Title of the Course		COMPUTERISED ACCOUNTING						
Part		IV						
Category	SEC -VII	Year	II	Credits	2	Course Code	238203416	
		Semester	IV					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	2	-	--	2	25	75	100	
Learning Objectives								
LO1	To understand the basic Computerized Accounting Knowledge.							
LO2	To know about the Creation of New Company.							
LO3	To know about the preparation of the Inventory Master and Stock Group.							
LO4	To learn different types of Vouchers.							
LO5	To know the calculating Reports.							
Unit	Contents							No. of Hours
I	Fundamentals of Computerized Accounting Vs Manual Accounting - Architecture and Customization of Tally - Features of Tally - Configuration of Tally							6
II	Creation of a New Company - Master Configuration - Creation of Groups - Groups Account Alteration							6
III	Ledger - Inventory Master - Stock Group Creation - Multiple Stock Group - Stock Categories - Creating Stock Categories. Editing and Deleting Ledger							6
IV	Vouches - Vouch Entry - Methods of Voucher Entry - Payment of Vouchers - Creation of Cheque - Receipt Vouchers, Sales Vouchers, Purchase Vouchers, Contra Vouchers - Editing and Deleting Vouchers							6
V	Reports - Features of Reports - Day Books - Balance Sheet - Profit and Loss Account - Trail Balance - Cash Flow, Fund Flow Statements. Cost Center Report - Bank Reconciliation Statement.							6
Course Outcomes								
CO1	Basic concepts of Computerized Accounting							
CO2	Discuss about the Company Creation							
CO3	Apply the concepts of Inventories							
CO4	The concepts of Vouchers							
CO5	Analyse the Reports							
Textbooks								
Dr.Rizwan Ahmed, Tally ERP9, RPB Publications, Revised Edition 2019.								
Reference Books								
Asok K Nandhani, Tally ERB9,BPB publications, Revised Edition, 2019.								
NOTE: Latest Edition of Textbooks May be Used								
Web Resources								
https://drive.google.com/file/d/1-ivwnq2vikrua85j-ypz15buyfdbxbul/view								

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	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low