

DEPARTMENT OF COMMERCE

VISION:

- ✍ To be the leading department in Tamil Nadu and a vibrant hub of higher technical education to be known for rearing the future leaders of the country, globally recognized for world-class centre of excellence in education, training and research by 2020.
- ✍ Developing ideas and leaders that transform the world-from the very centre of business.

MISSION:

- To develop leaders and builders of enterprises who create value for their society.
- To develop the students will be able to assess theoretical material and practical knowledge.
- To prepare students for higher education in commerce .
- To inculcate the use of information and communication Technology in the teaching learning process.
- To inspire and empower the students to become innovator and contribute to the organization and betterment of communities.

Programme Educational Objectives (PEO)

PEO1	Natural navigators and nimble witted in diagnosing problems, in enlisting steps to rectify them and in providing the most effective solutions in the best possible way
PEO2	Moralistic while demonstrating their academic caliber, in recognizing and acknowledging value systems, in making decisions, accepting responsibilities and while concerned about society and public issues and needs
PEO3	Self-reliant in learning and in real life job situations through which they support their peers and become stable and reliable students, workers and citizens
PEO4	Steadfast in shielding and nurturing environment and stimulate its sustainable growth for a bright future
PEO5	Versatile and vibrant communicators in person and through other media. Vigilant / vital in prolonging the long winding richness and tradition of their mother tongue
PEO6	Neoteric global citizens of our nation, who would take the nation’s pride around the world by adapting and adopting the scientific and technological developments
PEO7	Civilized and confident graduates, who believe in lifelong learning with the socio-cultural changes in the generations to come

Programme Objectives (PO)

PO 1	Contemporary commercial and Industrial problems and issues impart the students to diagnose the recent problems and find solution to the best possible. Enabling the students more confidence on them by providing scope for further learning and learning for accommodating socio-cultural change for the future needs.
PO 2	Organizational skills and knowledges impart the students during the course of study for recognizing the values, systems and decision making process and accepting the responsibilities. It enables to understand the society and public issues and needs.

PO 3	Managerial skills, communication skills and team work enables the students to
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	become a leader for their business enterprises and society. Educate them in using information technology, E-commerce and continue their learning in course area for doing post graduation and furtherance as doing a research in the field of commerce and social science.
PO 4	Moulding the new era of industrial environment by providing futuristic vision of commercial knowledge and by stimulating the students with cases and issues.
PO 5	Recognizing the changes by adapting the modern technical changes in core subjects.
PO 6	Creating a globalized entrepreneur by providing courses of entrepreneurial skills and development and management of entrepreneurial business.

PROGRAM SPECIFIC OUTCOME (PSO)

PSO1	B.Com graduate will possess knowledge to provide solutions for everyday problems relating to commerce, Computer application in the field of commerce, role of providing information through the technology in the development of commerce. Students will possess the entrepreneurial skills and e-marketing skills.
PSO2	Students after successfully completing the course will apply their core subject skills and knowledge to exhibit their ethical thinking and problem solving skills in commercial practices. They also possess the skill in tackling the business challenges by providing solution by way of computer application and information technology.
PSO3	After completion of B.Com, students will be capable of implementing greater efficiency in communication skill, managerial skills, leadership skills and team work. Students will be able to become an efficient leader for the business enterprises and the society as well.
PSO4	Graduates of B.Com will gain knowledge for ongoing learning and will become Chartered public accountant, cost accountant and management accountant. Students will be able to practice as a modern accountant and capable of working with computer application using information technology. Graduates also have the scope of continue learning in core area as doing post graduation and furtherance as doing a research in the field of commerce and social service.
PSO5	B.Com graduate are recognized by the society with respect and have separate goodwill and reputation. They also recognize the need for reputed life in society and serving human kind in better way. Students will also have the social responsibility by following the societal ethics for protecting and preserving future.

PO - PEO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6
PEO1	3	3	1	3	1	1
PEO2	3	3	1	1	2	2
PEO3	2	2	3	1	1	2
PEO4	2	2	1	3	2	1
PEO5	1	1	2	2	1	1
PEO6	1	2	1	1	2	2
PEO7	3	2	1	1	1	1

B.Com

SEM	Part – I	Part – II	Part – III			Part – IV			Part – V (6 th Hr)	ACC (6 th Hr)			SLC
I Sem.	I Lang (6)	II Lang (6)	Core (5)	Core (5)	Allied Economics (6)	SBE (2)	–	Total (30)	NCC/NSS/PED./RR/Li.SC (3)	Com.Eng (2)	Comp.Lit (1)	–	–
II Sem.	I Lang (6)	II Lang (6)	Core (4)	Core (5)	Allied Economics (6)	SBE (2)	Elec. EVS (1)	Total (30)	NCC/NSS/PED./RR/Li.SC (3)	Com.Eng (2)	Comp.Lit (1)	–	SLC Law & Society
III Sem.	Core (6)	Core (6)	Core (4)	Core (4)	Allied Commerce (6)	NME (2)	SBE (2)	Total (30)	NCC/NSS/PED./RR/Li.SC (3)	Com.Eng (2)	Comp.Lit (1)	–	SLC Human Rights
IV Sem.	Core (6)	Core (6)	Core (4)	Core (4)	Allied Commerce (6)	NME (2)	SBE (2)	Total (30)	NCC/NSS/PED./RR/Li.SC (3)	Com.Eng (2)	Comp.Lit (1)	–	SLC Major Salesmanship
V Sem.	Core (6)	Core (6)	Core (5)	Core (5)	Elec. Project (5)	SBE Major (2)	Elec. W.S. (1)	Total (30)	–	Com.Eng (2)	Comp.Lit (1)	Skill Devt. – Career Guidance (3)	SLC Major Tally
VI Sem.	Core (5)	Core (5)	Core (4)	Elec-I. (6)	Elec-II. (6)	SBE Major (2)	Elec. VBE (2)	Total (30)	–	Com.Eng (2)	Comp.Lit (1)	Skill Devt – Career Guidance (3)	–
TOTAL								180 Hrs					

I Language – Tamil
 II Language – English
 SBE – Skill – Based Electives
 SLC – Self – Learning Course
 EVS – Environmental Studies
 W.S. – Women Studies
 VBE – Value Based Education

**B.COM: CHOICE BASED CREDIT SYSTEM WITH OBE PATTERN
FOR THOSE WHO HAVE JOINED FROM THE ACADEMIC YEAR 2021-22 ONWARDS**

Part	Course	Subject	Sub code	Hrs.	6 th Hr.	Cr.	Adl. Cr.	Exam (Hrs)	Marks	
									Int.	Ext.
SEMESTER - I										
I	Lang-I	Nirumachattam	210203101	6		3		3	25	75
II	Lang-II	General English - I	211103101	6		3		3	25	75
III	Core	Principles of Marketing	211603101	5		5		3	25	75
	Core	Financial Accounting - I	211603102	5		5		3	25	75
	Allied	Managerial Economics	211503121	6		5		3	25	75
IV	SBE -I	Communication Skills	214403116	2		2		3	25	75
V	Extension activities	NSS / NCC / PED/Rover and Rangers/Library Science and Information	-		3			-	-	-
	Additional Courses	Communicative English-I	-		2			-	-	-
		Computer Literacy	-		1			-	-	-
SEMESTER - II										
0	Lang. - I	Vaniga Kadithangal	210203201	6		3		3	25	75
II	Lang. - II	General English - II	211103201	6		3		3	25	75
III	Core	Principles of Management	211603201	4		4		3	25	75
	Core	Financial Accounting - II	211603202	5		4		3	25	75
	Allied	Economic Development of India	211503221	6		5		3	25	75
IV	SBE - II	Entrepreneurial Skill Development	214403216	2		2		3	25	75
	EVS	Environmental Studies	214103201	1		1		2	-	100
V	Extension activities	NSS / NCC / PED/Rover and Rangers/Library Science and Information	-		3			-	-	-
	Additional Courses	Communicative English-I	218003201		2		1	3	25	75
		Computer Literacy	-		1			-	-	-
	SLC	Consumerism	218003216				3	3	-	100
SEMESTER - III										
III	Core	Business Law	211603301	6		3		3	25	75
	Core	Practical Banking	211603302	6		3		3	25	75
	Core	Cost Accounting	211603303	4		3		3	25	75
	Core	Financial Accounting - III	211603304	4		3		3	25	75
	Allied	Business Statistics	211603321	6		5		3	25	75
IV	NME - I	Accounting for Business	214603316	2		2		3	25	75
	SBE -III	Logistics management	214403316	2		2		3	25	75
V	Extension activities	NSS / NCC / PED/Rover and Rangers/Library Science and Information	-		3			-	-	-
	Additional Courses	Communicative English-II	-		2			-	-	-
		Computer Literacy	-		1			-	-	-
	SLC	Office Management	218003316				3	3	-	100

Part	Course	Subject	Hrs.	6 th Hr.	Cr.	Adl. Cr.	Exam (Hrs)	Marks		
								Int.	Ext.	
SEMESTER – IV										
III	Core	Computer Applications in Business	211603401	6		3	3	25	75	
	Core	Financial Markets and Services	211603402	6		3	3	25	75	
	Core	Management Accounting	211603403	4		3	3	25	75	
	Core	Partnership Accounting	211603404	4		3	3	25	75	
	Allied	Business Mathematics	211603421	6		5	3	25	75	
IV	NME - II	Accounting for Decision Making	214603416	2		2	3	25	75	
	SBE IV	Research Methodology	214403416	2		2	3	25	75	
V	Extension activities	NSS / NCC / PED/Rover and Rangers/Library Science and Information			3	1	3	25 *40	75 *60	
	Additional Courses	Communicative English-II	218003401		2		1	3	25	75
		Computer Literacy	-		1			-	-	-
	SLC	Salesmanship	218003416				4	3	-	100
SEMESTER – V										
III	Core	Advanced Corporate Accounting	211603501	6		5	3	25	75	
	Core	Income Tax Law and Practice- I	211603502	6		5	3	25	75	
	Core	Goods and Services Tax - I	211603503	5		4	3	25	75	
	Core	Business Environment	211603504	5		4	3	25	75	
	Elec-I	Project *Report:@Viva	211603505	5		5	-	40	60	
IV	SBE V	Auditing	214403516	2		2	3	25	75	
	WS	Women Studies	214503501	1		1	2	-	100	
	Additional Courses	Communicative English-III	-		2		-	-	-	
		Computer Literacy	-		1		-	-	-	
		Skill Development – Career Guidance	-		3		-	-	-	
	SLC	Event Management	218003516				4	3	-	100
SEMESTER – VI										
III	Core	Advanced Special Accounts	211603601	5		4	3	25	75	
	Core	Income Tax Law and Practice II	211603602	5		4	3	25	75	
	Core	Goods and Services Tax - II	211603603	4		4	3	25	75	
	Elective	Elective II	-	6		5	3	25	75	
	Elective	Elective III	-	6		5	3	40	60	
IV	SBE VI	Export Marketing	214403616	2		2	3	25	75	
	VBE	Value Based Education	214303601	2		2	2	-	100	
	Additional Courses	Communicative English-III	218003601		2		1	3	25	75
		Computer Literacy	218003602		1		1	3	-	100
		Skill Development – Career Guidance	218003603		3		2	3	-	100
			TOTAL	180	36	140	20			

***Elective II and III : Each elective paper has two choices, select any one.**

Elective II : 1. Human Resource Management – 211603604
2. Financial Management – 211603605

Elective III: 1. E – Commerce – 211603606
2. Risk Management – 211603607

**Core Subject ADVANCED CORPORATE ACCOUNTING
SEMESTER V**

**Code: 211603501
6 Hrs/Week
Credits 5**

Preamble:

- ✍ *To learn in-depth knowledge of corporate accounting.*
- ✍ *To impart practical knowledge in solving the problems.*

Course Objectives:

The course enable the student:

- ✍ *The Students can be able to learn how the equity shares are issued at par, at discount and at premium.*
- ✍ *The students can be able to understand the redemption of redeemable preference shares and calculation of profit prior to incorporation.*
- ✍ *To understand about the preparation of profit and loss account and balance sheet in the revised statement format.*
- ✍ *To gain the knowledge about the different methods of goodwill calculations and valuation of shares.*
- ✍ *To understand the preparation of statement of affairs and deficiency account at the time of liquidation.*

COURSE OUTCOMES (COs)

On Successful completion of the course, the student will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	The students have a knowledge to prepare journal entries for issue and forfeiture of shares and issue bonus shares.	Up to K3
CO2	To clearly understand about the redemption of preference shares and underwriting of preference shares.	Up to K3
CO3	The students are able to calculate the profit or loss using the revised format of profit and loss account and also prepare the balance sheet.	Up to K3
CO4	To learn more knowledge about treatment of goodwill and shares.	Up to K3
CO5	The students are able to prepare the liquidator's final statement of accounts.	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT – I: [20 Hrs]

Shares - Definition - Classes of shares - issue of equity and preference shares at par, at discount and at premium - Calls in advance - Calls in arrears - Forfeiture and reissue - bonus issue entries.

UNIT – II: [20 Hrs]

Redemption of redeemable preference shares - profit prior to incorporation - Underwriting - Pure and firm underwriting.

UNIT – III: [20 Hrs]

Final accounts of companies (Revised Format) - Introduction - Part II : Form of statement of profit and loss - Part I : form of the Balance sheet.

UNIT – IV: [15 Hrs]

Valuation of Goodwill - Factors affecting value of goodwill - Methods - Simple profit - Super profit - Capitalization method.

Valuation of shares - Need for valuation of shares - Factors affecting the value of shares - Methods - Intrinsic value - Yield value - Fair value.

UNIT - V:

[15 Hrs]

Liquidation of companies - Statement of affairs - Deficiency account - Liquidator's final statement of account.

TEXT BOOK:

01. T.S.Reddy & Dr.A.Murthy ; Corporate Accounting; Margham Publications; Chennai.

Units	Page No
I	1.1 to 1.125
II	3.1 to 3.82; 6.1 to 6.53; 2.1 to 2.54
III	7.1 to 7.116
IV	8.1 to 8.112
V	11.1 to 11.103

REFERENCES:

01. Arulandam M.A., and Raman K.S.; Advanced Accounting; Himalaya Publishers, Bombay.
02. Gupta R.L. and Radhasamy; Advanced Accountancy; Sultan Chand and Sons publication, New Delhi.
03. Jain and Narang; Advanced Accounting; Kalyani Publishers; New Delhi.

WEB RESOURCES:

01. www.geeksforgeeks.org
02. www.svtution.org
03. <https://edurev.in>

PEDAGOGY: Chalk & Talk, LCD

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT – I [20 Hrs]				
1.1	Definition; classes of shares	1	Chalk & Talk	Black Board
1.2	Model Journal Entries; Issued at par	4	Chalk & Talk	LCD
1.3	Pro-rata allotment	3	Chalk & Talk	Black Board
1.4	Issued at premium	3	Chalk & Talk	Black Board
1.5	Issued at discount	3	Chalk & Talk	Black Board
1.6	Calls in arrears; Calls in Advance	2	Chalk & Talk	Black Board
1.7	Forfeiture and Reissue	2	Chalk & Talk	Black Board
1.8	Bonus issue	2	Chalk & Talk	Black Board
UNIT – II [20 Hrs]				
2.1	Redemption from issue of shares and premium a/c	5	Chalk & Talk	Black Board
2.2	Redemption from capital redemption reserve a/c and bonus share declaration	5	Chalk & Talk	Black Board
2.3	Profit prior to incorporation	4	Chalk & Talk	Black Board
2.4	Pure Underwriting	2	Chalk & Talk	Black Board
2.5	Underwriting - partially	2	Chalk & Talk	Black Board
2.6	Firm underwriting	2	Chalk & Talk	Black Board
UNIT – III [20 Hrs]				
3.1	Form of statement of profit and loss	7	Chalk & Talk	Black Board
3.2	Form of balance sheet	7	Chalk & Talk	Black Board
3.3	Form of statement of profit and loss; Form of balance sheet	6	Chalk & Talk	Black Board
UNIT – IV [15 Hrs]				
4.1	Definition; Features of goodwill; Need for valuation	3	Chalk & Talk	Black Board

UNIT – II: [15 Hrs]

Exempted incomes.

UNIT – III: [20 Hrs]

Computation of Income from salary – Income from House Property.

UNIT – IV: [20 Hrs]

Depreciation and other deductions - Profit and gains from business or profession

UNIT – V: [15 Hrs]

Capital gains – Income from other sources.

80% Problems , 20% Theory

TEXT BOOKS:

01. Gaur V.P., and Narang D.R., Income Tax Law and Practice, Kalyani Publishers, New Delhi.

Units	Page No
I	1.3, 1.19, 1.39, 1.29, 1.33
II	1.71, 1.96, 1.100
III	2.3, 2.152
IV	2.207, 2.310
V	2.349, 2.415

REFERENCES:

01. Dinker Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
 02. Reddy and Hari Prasad Reddy, Income Tax, Margham Publications, Chennai.
 03. Vinod K.Singhania, Students Guide to Income Tax, Taxman Publications, New Delhi.

WEB RESOURCES:

01. <https://incometaxindia.gov.in>
 02. www.icaai.org

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT – I		[20 Hrs]		
1.1	Income Tax Act, 1961 – Introduction – Definitions	5	Chalk & Talk	Black Board
1.2	Income – Assessment – Assessment year – Previous year – Person	5	Chalk & Talk	Black Board
1.3	Assesses – Resident – Resident but not ordinarily resident – Nonresident	5	Chalk & Talk	LCD
1.4	Deemed income – Capital and revenue Income, Capital and Revenue Expenditure.	5	Lecture	PPT & White board
UNIT – II		[15 Hrs]		
2.1	Exempted incomes	15	Chalk & Talk	Black Board
UNIT – III		[20 Hrs]		
3.1	Income – Income from salary	10	Chalk & Talk	LCD
3.2	Income from House Property	10	Chalk & Talk	LCD
UNIT – IV		[20 Hrs]		
4.1	Profit and gains from business or profession	10	Chalk & Talk	LCD
4.2	Depreciation and other deductions.	10	Chalk & Talk	LCD

UNIT –II: AN OVERVIEW OF GST: [20 Hrs]

Introduction - subsuming of taxes - meaning of GST - Salient features of GST - Objectives - composition scheme - structure: - Central GST - State GST - Union territory GST- Integrated GST - simple problems on GST calculation
(Theory and Problems)

UNIT – III: [10 Hrs]

GST COUNCIL AND REGISTRATION UNDER GST:

GST council – structure- powers and functions - benefits of GST and drawbacks - Registration under GST - Procedure for Registration - Person liable for Registration - Compulsory Registration - Casual taxpayer registration - Deemed registration- Cancellation of Registration. **(Theory only)**

UNIT – IV: CONCEPT OF SUPPLY AND E-WAY BILL: [15 Hrs]

Place of supply-time of supply-value of supply – mixed supply-composite supply-tax invoice - invoice creation, credit note and debit note- E-Way Bill-format- procedure. Goods and service tax network- meaning and its features.**(Theory and Problems)**

UNIT – V: VALUATION OF GOODS AND SERVICES: [20 Hrs]

Exempted Goods and Services - Rates of GST:- zero rating and exemptions, GST structure - rates - Harmonized System of Nomenclature (HSN) code Registration procedure. Meaning and types of consideration - Valuation rules for supply of goods and services - General valuation rules - special valuation rules. **(Theory and Problems)**

40% problems and 60% theory

TEXT BOOKS:

01. T.S Reddy & Y. Hari Prasad Reddy, Business Taxation Margham Purblications 2019.

Units	Page No
I	Chapter – 1: 1.1 to 1.33
II	Chapter – 2: 2.21 to 2.31
III	Chapter – 2: 2.6 to 2.11 Chapter – 7: 7.1 to 7.5
IV	Chapter – 5: 5.1 to 5.12 Chapter – 7: 7.7 to 7.12 Chapter – 8: 8.6 to 8.12
V	Chapter – 4: 4.4 to 4.18 Chapter – 2: 2.38 , 2.39

02. Dr.Hc Mehrotra, Prof V P A garwal Goods and Services Tak and customs Duty, Sahitya Bhawan Publications, 9th Revised Edition, Agra 2022.

REFERENCES:

01. Gupta S.S, GST Laws and Practices, Taxman’s Publications, New Delhi, 2017.
02. Balachandran V., Indirect Taxation, Sultan Chand &Kalyani Publishers, 16th edition, New Delhi, 2014.
03. Radhakrishnan R., Indirect Taxation , Kalyani Publishers, 2013.
04. Radha and Dr.Parameswaran, Business Taxation, Prasanna Publishers, Chennai, 2011.

WEB RESOURCES:

01. <http://www.idtc.icai.org/gst.html>
02. <https://drive.google.com/file/d/1M8uiEW2bUcsdPbYG3tK8IpfKJQONmV8h/view>
03. https://drive.google.com/file/d/1BLkUzeiKXnLD1bN_6fG3AEM2GdvwyMjO/view

PEDAGOGY: Chalk & Talk, Lecture

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT – I [10 Hrs]				
1.1	Tax history	1	Chalk & Talk	Black Board
1.2	Direct taxes and indirect taxes	3	Chalk & Talk	Black Board
1.3	Canons of taxation	2	Lecture	PPT & White board
1.4	Essentials of an effective tax systems	1	Lecture	LCD
1.5	Tax administration	1	Lecture	LCD
1.6	Central and state taxes	1	Lecture	LCD
1.7	Allocation of tax revenue between central and state governments	1	Chalk & Talk	Black Board
UNIT – II [20 Hrs]				
2.1	Introduction to GST	1	Chalk & Talk	Black Board
2.2	Subsuming of taxes	1	Chalk & Talk	Black Board
2.3	Salient features of GST	4	Chalk & Talk	Black Board
2.4	Objective of GST	2	Chalk & Talk	Black Board
2.5	Composition scheme of GST	2	Lecture	PPT & White board
2.6	Structure of GST	2	Lecture	LCD
2.7	GST computation problems	8	Chalk & Talk	Black Board
UNIT – III [10 Hrs]				
3.1	GST council-Structure	1	Lecture	LCD
3.2	Powers and functions	1	Lecture	PPT & White board
3.3	Benefits of GST	1	Lecture	PPT & White board
3.4	Registration under GST	1	Lecture	LCD
3.5	Procedure for Registration	2	Lecture	LCD
3.6	Person liable for Registration	1	Lecture	PPT & White board
3.7	Casual taxpayer & Compulsory Registration	1	Chalk & Talk	Black Board
3.8	Deemed and Cancellation registration	2	Lecture	LCD
UNIT – IV [10 Hrs]				
4.1	Place of supply	1	Chalk & Talk	Black Board
4.2	Time of supply	1	Chalk & Talk	Black Board
4.3	Value of supply	1	Chalk & Talk	Black Board
4.4	Mixed supply and composite supply	2	Chalk & Talk	Black Board
4.5	Tax invoice, credit note and debit note	1	Chalk & Talk	Black Board
4.6	E-Way Bill- format and procedure	2	Lecture	PPT & White board
4.7	Problem – time, place value of supply	6	Chalk & Talk	Black Board

UNIT – I: **[15 Hrs]**

Business Environment – Meaning – Importance of the study of business environment – Types – Internal and external factors – Economic, political, legal, social, cultural, ecological and technological factors.

UNIT – II: **[20 Hrs]**

Industrial policy – New industrial policy – Privatization – Meaning – Forms – Arguments for and against privatization – Public sectors – Meaning – Forms – Growth – Reasons for failures of public sector in India.

UNIT – III: **[15 Hrs]**

Social responsibilities of business – Various social responsibilities – Arguments for and against social responsibilities – Social audit – Meaning – Advantages – Social audit in India.

UNIT – IV: **[10 Hrs]**

Industrial sickness – Definition – Causes – Remedies – BIFR – (meaning and function) Small scale sector – Meaning – Incentive – Benefits and problems of incentives.

UNIT – V: **[15 Hrs]**

Globalization – Meaning – Global entries and forms – Challenges of globalization to Indian industry – MNCs – Meaning – Benefits of MNCs – Problems with MNCs.

TEXT BOOK:

01. Dr. K. Chidambaram and Alagappan V., Business Environment, Vikas Publications, New Delhi.

REFERENCES:

01. Aswathapa K., Essential of Business Environment, Himalaya Publishers, Mumbai.
02. Francis Cherunilam, Business Environment, Himalaya Publishers, Mumbai.

Unit	Page Number
I	1 - 15
II	17 - 35, 185 - 191, Material for Public Sector (Enclosed)
III	151 - 161
IV	121- 131, 141 - 150
V	255, 255, 331 - 340 (International trade and export management - Francis Cherunilam)

WEB RESOURCES:

01. <https://www.toppr.com>
02. <https://www.taxmann.com>
03. <https://khatabook.com>

PEDAGOGY: Black Board, LCD

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT – I [15 Hrs]				
1.1	Business Environment – Meaning – Importance of the study of business environment	2	Chalk & Talk	Black Board
1.2	Types – Internal factors	3	Chalk & Talk	Black Board

1.3	External factors- Economic, political, legal, social, cultural, ecological and technological factors.	10	Chalk & Talk	LCD
UNIT – II [20 Hrs]				
2.1	Industrial policy	7	Chalk & Talk	Black Board
2.2	New industrial policy	3	Chalk & Talk	LCD
2.3	Privatization – Meaning – Forms – Arguments for and against privatization	6	Chalk & Talk	Black Board
2.4	Public sectors – Meaning – Forms – Growth – Reasons for failures of public sector in India.	4	Chalk & Talk	Black Board
UNIT – III [15 Hrs]				
3.1	Social responsibilities of business – Various social responsibilities —	6	Chalk & Talk	Black board
3.2	Arguments for and against social responsibilities	6	Chalk & Talk	Black Board
3.3	Social audit – Meaning – Advantages – Social audit in India.	3	Chalk & Talk	Black Board
UNIT – IV [10 Hrs]				
4.1	Industrial sickness – Definition	1	Chalk & Talk	Black Board
4.2	Causes and Remedies	3	Chalk & Talk	Black Board
4.3	BIFR – (meaning and function)	2	Chalk & Talk	Black Board
4.4	Small scale sector – Meaning – Incentive	2	Chalk & Talk	Black Board
4.5	Benefits and problems of incentives	2	Chalk & Talk	Black Board
UNIT – V [15 Hrs]				
5.1	Globalization – Meaning	2	Chalk & Talk	Black Board
5.2	Global entries and forms	4	Chalk & Talk	Black Board
5.3	Challenges of globalization to Indian industry	2	Chalk & Talk	Black Board
5.4	MNCs – Meaning – Benefits of MNCs	4	Chalk & Talk	LCD
5.5	Problems with MNCs.	3	Chalk & Talk	Black Board

MAPPING OF COs WITH POs

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	1
CO2	3	2	3	2	2
CO3	3	2	3	3	3
CO4	3	3	2	1	2
CO5	3	3	2	1	3

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Dr. K. Jecintha Sathiyavathi

Elective-I

**PROJECT
SEMESTER V**

Code: 211603505
5 Hrs/Week
Credits 5

Preamble:

- ✍ *This Course would create interest in the minds of students to undergo the research in Commerce. The aim of the Course is to sharpen the analytical skill of the students in the field of Research.*

Course Objectives:

The course enable the students:

- ✍ *To understand Research problem in and around the society.*
- ✍ *To familiarise with the research methodology in social science research.*
- ✍ *To gain knowledge about the data collection.*
- ✍ *To know the applications of statistical tools in the research.*

PROCEDURE FOR PROJECT REPORT:

- Every student must undergo a project work in the V Semester.
- Commerce based projects are permitted.
- Individual project Under a Supervisor/Guide, who will provide necessary guidance.
- Students should present the project in the class room.
- Students should submit a written report.
- The project report Evaluation and Viva-Voce examination will carried out jointly by internal examiner (Supervisor/Guide) and external examiner.
- Viva-Voce examination will be conducted at the end of the V Semester.
- Project work will be awarded marks on the following basis:

Internal = 40 Marks	External = 60 Marks
Report = 30	Report = 50
Viva = 10	Viva = 10
Total = 40	Total = 60

COURSE DESIGNER: Dr. R. Senthilkumar

Part – IV

AUDITING

Code: 214403516

Skill Based Elective–V-Major

SEMESTER V

2 Hrs/Week

Credits 2

Preamble:

- ✍ *To understand the importance of auditing, auditors duties and responsibilities. To know the documents used by the auditor during the course of auditing.*

Course Objectives

- ✍ *To provide basic concept of auditing and types of auditing.*
- ✍ *To impart the knowledge with regards to auditors duties and rights. Also to provide knowledge about audit report*
- ✍ *To provide knowledge about audit procedure, audit programme, working paper and note book.*
- ✍ *To provide knowledge about audit file, test checking and routine*
- ✍ *To provide knowledge about internal control and internal Check*

COURSE OUTCOMES (COs)

On Successful completion of the course, the student will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Describe and explain concept of auditing and importance of auditing	Up to K3
CO2	Explain the importance of Audit evidence and audit procedure	Up to K3
CO3	Apply the skills in preparing audit working paper and audit notebook.	Up to K3
CO4	Applying the practice of test checking and routine checking.	Up to K3
CO5	Describe and explain the contents and types of preparing audit report.	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT – I: **[6 Hrs]**

Introduction - Difference between book - keeping, accountancy and Auditing - Auditing and Investigation - Objectives of an audit

UNIT – II: **[6 Hrs]**

Audit evidence and audit procedure - Sufficient and appropriate Audit evidence - Methods to obtain audit evidence - inspection - observation inquiry and Confirmation.

UNIT – III: **[6 Hrs]**

Documentation - Importance of documentation - Audit note book - Contents of audit note book - Form and content of working paper - Responsibility, protection and preservation of working paper.

UNIT – IV: **[6Hrs]**

Internal control - meaning and importance - Internal Check - Criteria for good internal check-Internal audit - Distinction between statutory audit and internal audit.

UNIT – V: **[6 Hrs]**

Audit report - Basic elements of audit report - Kinds of audit report.

TEXT BOOK:

01. Tandon B.N., Sunharsanam. S and Sundharrabahu. S Practical Auditing, S.Chand and Sons, New Delhi.

Units	Page No
I	1 - 7
II	77 - 80
III	101 - 104
IV	112 - 116
V	106 - 108

REFERENCES:

01. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand, New Delhi.
02. Saxena R.G., Principles and Practice of Auditing, Himalaya Publishers, Mumbai.

WEB RESOURCES:

01. www.icai.org
02. www.cag.gov.in

PEDAGOGY: chalk and talk, blackboard

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT – I [6 Hrs]				
1.1	Introduction - Difference between book - keeping, accountancy and Auditing	3	Chalk & Talk	Black Board
1.2	Auditing and Investigation - Objectives of an audit	3	Chalk & Talk	Black Board
UNIT – II [6 Hrs]				
2.1	Audit evidence and audit procedure - Sufficient and appropriate Audit evidence .	3	Chalk & Talk	Black Board

2.2	Methods to obtain audit evidence - inspection - observation inquiry and Confirmation.	3	Chalk & Talk	Black Board
UNIT – III [6 Hrs]				
3.1	Documentation - Importance of documentation - Audit note book - Contents of audit note book	3	Chalk & Talk	Black Board
3.2	Form and content of working paper - Responsibility, protection and preservation of working paper.	3	Chalk & Talk	Black Board
UNIT – IV [6 Hrs]				
4.1	Internal control - meaning and importance - Internal Check -	2	Chalk & Talk	Black Board
4.2	Criteria for good internal check	2	Chalk & Talk	Black Board
4.3	Internal audit - Distinction between statutory audit and internal audit	2	Chalk & Talk	Black Board
UNIT – V [6 Hrs]				
5.1	Audit report	1	Chalk & Talk	Black Board
5.2	Basic elements of audit report	3	Chalk & Talk	Black Board
5.3	Kinds of audit report.	2	Chalk & Talk	Black Board

MAPPING OF COs WITH POs

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	2
CO2	3	3	3	2	2
CO3	3	3	3	3	3
CO4	3	3	3	3	2
CO5	2	3	3	3	3

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Dr.M.Chandrasekaran

Self Learning Course – Major

EVENT MANAGEMENT
SEMESTER V

Code: 218003516
Addl. Credits 4

Preamble:

✍ *To understand the various dimensions of Event Management*

Course Objectives:

The course enables the student:

- ✍ *To give formal instructions and training to students to be future managers of Event Industry*
- ✍ *To become technical proficiency to effectively adjust, grow and excel in the field of Event*
- ✍ *To familiarizes the learners about the Event Management concepts, Planning and Evolution of Event Management*
- ✍ *To create an awareness about the need to improve their communication skill, Language skills, Passion of event anchoring skill to be employed in Media sources.*

UNIT I:

OBJECTIVES: To learn Meaning, concepts, nature of Event Management
Event Management – Meaning, definition, concepts, Nature of Event Management – Objectives, Need – classification – Event co-ordination – Significances of Event Management – Event analysis – Traditional Event and Modern Event - Techniques to create an Event.

OUTCOME: * Make the students to get the knowledge of Event and Event Management

UNIT II:

OBJECTIVES: To know the marketing strategy of Event Management
Event Marketing – Basic principles of Event Management – Sources of Event Marketing – Marketing strategies – creative thinking - competitor – special events – Process of Marketing – Marketing Mix - Event standards– Event Organiser - Event Manager – Qualities of Event Manager – Responsibilities – Characteristics of Event Manager

OUTCOME: *Make the student to aware of marketing strategy of Event Management

UNIT III:

OBJECTIVES: To know the Event planning and designing
Event planning – Event feasibility – Event designing – Event promotion - Event Laws – Relevant legislation - Modern Event Management scenario

OUTCOME: *Make the students to create an event with innovative ideas

UNIT IV:

OBJECTIVES: To understand the consumer and customer relationship
Event Client relationship – client Behaviour - Event sponsors – Event Research and Development – Activities in Event Management - Basic Event Accounting - Event Budget - Client agency – International Events

OUTCOME: * Make the students to construct customer relationship with creative ideas

UNIT V:

OBJECTIVES: To ensure the knowledge of communicative skills
Event communication – Event conversation – Language skills of the Event management – Event Leadership - Special Events – Event staging - Types of communication – Methods – Evaluation and feedback

OUTCOME: * Make them to enhance their anchoring skills.

REFERENCES :

01. Successful Event Management By Mr. Anton Shone & Bryn Parry
02. Event Management, an integrated & practical approach By Razaq Raj, Paul Walters and Tahir Rashid.
03. Event Management, a professional approach By Ashutosh Chaturvedi

COURSE DESIGNER: Mrs.S.Jeyalakshmi

Core Subject

ADVANCED SPECIAL ACCOUNTS
SEMESTER VI

Code: 211603601
5Hrs/Weeks
Credits 4

Preamble:

- ✍ *To learn in-depth knowledge of corporate accounting and special acts relating to that.*
- ✍ *To impart practical knowledge in solving the problems and calculation of financial results.*

Course Objectives:

The course enable the student:

- ✍ *The Students are able to study about the types of contract and accounting procedure.*
- ✍ *To identify the revised schedule of Accounting Standards for banking companies.*
- ✍ *The students can be able to understand the double account system and accounts of electricity companies.*
- ✍ *To gain the knowledge about the preparation of holding company accounts.*
- ✍ *To study about the human resource accounting theory.*

COURSE OUTCOMES (COs)

On Successful completion of the course, the student will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	The students able to calculate work certified and work uncertified for contract account preparation.	Up to K3
CO2	To classify the income and expenses in different schedule from 13 to schedule 16 and assets and liabilities from the schedule 1 to schedule 12.	Up to K3
CO3	The students learn to calculate the replacement cost of an asset in electricity companies account.	Up to K3
CO4	To calculate the cost of control, pre and post acquisition profit, minority interest and prepare consolidated balance sheet for holding company.	Up to K3
CO5	To identify the cost based method and value based method of human resources valuation	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT – I:

[20 Hrs]

Meaning of contract - Method of maintaining accounts for contracts - Types of contracts - Accounting procedure - Accounting methods recording work certified - Profit or loss on contracts - Rules to be followed in relation to profit on incomplete contracts.

UNIT - II:

[20 Hrs]

Banking Company accounts - Legal requirements - Accounting treatment - Asset classification - Provision for doubtful debts - Provision for taxation - Rebate on bills discounted - Preparation of profit and loss account and balance sheet.

UNIT – III:

[15 Hrs]

Double account system - Meaning - Features - Difference between single account system and double account system - Replacement of an asset - Accounts of electricity companies (simple problems only).

UNIT – IV:

[15 Hrs]

Holding Company Accounts - Preparation of consolidated balance sheet - Cost of Control - Pre-requisition reserves and profits - post acquisition profit -

Minority interest - Unrealised profit and contingent liabilities - revaluation of assets and liabilities.

UNIT – V:

[5 Hrs]

Human Resource Accounting (Theory only).

TEXT BOOK:

01. T.S.Reddy & Dr.A.Murthy ; Advanced Accountancy ; Margham Publications;Chennai.

Units	Page No
I	Advanced accountanct Vol:1.29.1 to 29.44
II	12.1 to 12.134
III	16.1 to 16.87
IV	14.1 to 14.112
V	17.1 to 17.11

REFERENCES:

01. Arulandam M.A., and Raman K.S.; Advanced Accounting; Himalaya Publishers, Bombay.
 02. Gupta R.L. and Radhasamy; Advanced Accountancy; Sultan Chand and sons publication, New Delhi.
 03. Jain and Narang; Advanced Accounting; Kalyani Publishers; New Delhi.
 04. S.N.Maheswari S.N., Advanced Accounts, Vikas publication private Limited, New Delhi.

WEB RESOURCES:

01. <https://www.yourarticlelibrary.com>
 02. <https://www.scribd.com>
 03. <https://www.studoca.com>

PEDAGOGY: Chalk & talk

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT – I [20 Hrs]				
1.1	Meaning; Types; Accounts Procedure	5	Chalk & Talk	Black Board
1.2	Complete contract a/c	5	Chalk & Talk	Black Board
1.3	Incomplete contract a/c - Notional profit transfer	4	Chalk & Talk	Black Board
1.4	Incomplete contract – work certified & work Uncertified	4	Chalk & Talk	Black Board
1.5	Incomplete contract - with balance sheet; contracted a/c	2	Chalk & Talk	Black Board
UNIT – II [20 Hrs]				
2.1	Legal Requirements; Accounting treatment	2	Chalk & Talk	Black Board
2.2	Profit and loss a/c - Schedule 13 to 16 format	5	Talk	LCD
2.3	Profit and loss a/c preparation	2	Chalk & Talk	Black Board
2.4	Balance Sheet - Schedule 1 to 12 format	5	Talk	LCD
2.5	Blance sheet preparation	4	Chalk & Talk	Black Board
2.6	Rebate on bills discounted	2	Chalk & Talk	Black Board
UNIT – III [15 Hrs]				
3.1	Meaning; Features; Differences between Single and Double account system	2	Chalk & Talk	Black Board

3.2	Revenue account; Net Revenue account ; Receipts and Expenditure account and General Balance Sheet format	2	Talk	LCD
3.3	Revenue account; Net Revenue account ; Receipts and Expenditure account and General Balance Sheet - problems	6	Chalk & Talk	Black Board
3.4	Replacement of an asset - Journal entries	5	Chalk & Talk	Black Board
UNIT – IV [15 Hrs]				
4.1	Distinction Between Capital profit and Revenue profit ; Cost of control; Minority interest - format	3	Talk	LCD
4.2	Consolidated balance sheet - problems	6	Chalk & Talk	Black Board
4.3	Treatment of Contingent liabilities - problems	2	Chalk & Talk	Black Board
4.4	Treatment of unrealised profits problem	2	Chalk & Talk	Black Board
4.5	Revaluation of assets and liabilities	2	Chalk & Talk	Black Board
UNIT – V [5 Hrs]				
5.1	Definition; Objectives	2	Chalk & Talk	Black Board
5.2	Valuation methods	3	Chalk & Talk	Black Board

MAPPING OF COs WITH POs

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	2
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	2	3	2	3
CO5	1	2	2	2	2

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Dr.S.B.Ramesh

**Core Subject INCOME TAX LAW AND PRACTICE – II
SEMESTER VI**

**Code: 211603602
5 Hrs/Week
Credits 4**

Preamble:

- ✍ *To gain knowledge on procedural aspects for filling tax returns for various assesses.*
- ✍ *To provide thorough knowledge of various concepts and their applications relating to direct tax and wealth tax with a view to integrating the relevance of these laws with financial planning and management decision.*

Course Objectives:

The course enables the student:

- ✍ *To familiarizes the various deductions from Gross Total Income and to understand the knowledge about Clubbing of Income, Set off and carry Forward of Losses.*
- ✍ *To obtain the knowledge about the computations of assessment procedures of Individual Income and HUF.*
- ✍ *To inculcate the students about Assessment of Partnership Firms and AOP.*
- ✍ *To gathering knowledge about Assessment of Joint Stock Companies.*
- ✍ *To enable the students to Gains the detailed knowledge about income tax Authorities and Tax Returns.*

COURSE OUTCOMES (COs)

On Successful completion of the course, the student will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	To familiarizes the various deductions from Gross Total Income and to understand the knowledge about Clubbing of Income, Set off and carry Forward of Losses.	Up to K3
CO2	To obtain the knowledge about the computations of assessment procedures of Individual Income and HUF	Up to K3
CO3	To inculcate the students about Assessment of Partnership Firms and AOP	Up to K3
CO4	To gathering knowledge about Assessment of Joint Stock Companies.	Up to K3
CO5	To enable the students to Gains the detailed knowledge about income tax Authorities and Tax Returns	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT – I: [20 Hrs]

Deductions from gross total income – Clubbing of income – Set off and carry forward of losses.

UNIT – II: [20 Hrs]

Assessment of Individual – Hindu undivided family.

UNIT – III: [15 Hrs]

Assessment of Partnership firms, Association of persons.

UNIT – IV: [10 Hrs]

Assessment of Joint stock companies.

UNIT – V: [10 Hrs]

Return of income – Submission of return of income – Return of loss – Belated return – Revised return – Procedure for assessment – Self assessment – Reassessment – Best judgment assessment –Rectification of mistakes – Re-Opening of assessment – E-filing – Income tax authorities, power and duties.

TEXT BOOK:

01. Gaur V.P., and Narang D.R., Income Tax Law and Practice, Kalyani Publishers, New Delhi.

Units	Page No
I	2.496 – 2.584, 2.458 – 2.468, 2.469 – 2.495
II	4.23 – 4.64, 4.65 – 4.81
III	4.82 – 4136, 4.137 – 4.152
IV	4.153 – 4.210
V	5.20, 5.21, 5.22, 5.23, 5.34, 5.37, 5.38, 5.44, 5.50, 5.55

REFERENCES:

01. Dinker Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
 02. Reddy and Hari Prasad Reddy, Income Tax, Margham Publications, Chennai.
 03. Vinod K.Singhania, Students Guide to Income Tax, Taxman Publications, New Delhi.

WEB RESOURCES:

01. <https://www.icai.org>
 02. <https://incometaxindia.gov.in>

PEDAGOGY: Chalk & Talk, Lecture

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT – I [20 Hrs]				
1.1	Deductions from gross total income	10	Chalk & Talk	Black Board
1.2	Clubbing of income	5	Chalk & Talk	Black Board
1.3	Set off and carry forward of losses	5	Chalk & Talk	LCD
UNIT – II [20 Hrs]				
2.1	Assessment of Individual	10	Lecture	LCD
2.2	Hindu undivided family	10	Lecture	LCD
UNIT – III [15 Hrs]				
3.1	Assessment of Partnership firms	10	Chalk & Talk	LCD
3.2	Association of persons	5	Chalk & Talk	LCD
UNIT – IV [10 Hrs]				
4.1	Assessment of Joint stock companies	10	Chalk & Talk	LCD
UNIT – V [10 Hrs]				
5.1	Return of income – Submission of return of income – Return of loss – Belated return – Revised return	5	Chalk & Talk	LCD
5.2	Procedure for assessment – Self assessment – Reassessment – Best judgment assessment –Rectification of mistakes – Re-Opening of assessment - E-filing, Income tax authorities, power and duties	5	Chalk & Talk	LCD

MAPPING OF COs WITH POs

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3
CO2	2	3	3	3	3
CO3	2	2	2	2	2
CO4	1	3	3	2	3
CO5	1	2	2	3	3

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Dr.P.Sekar

Core Subject

GOODS AND SERVICES TAX - II
SEMESTER VI

Code: 211603603
4 Hrs/Week
Credits 4

Preamble:

✍ *To provide students with a working knowledge of principles and provisions of GST and Customs Law*

Course Objectives:

The course enables the student:

- ✍ *To acquire the knowledge about the concept of ITC.*
- ✍ *Able to make a Challan and make GST payment*
- ✍ *To Assess the Payment and Procedure for Filling of GST*
- ✍ *To know about the import of goods and valuation method under GST.*
- ✍ *To get the knowledge of GST rule apply customs law 1962.*

COURSE OUTCOMES (COs)

On Successful completion of the course, the student will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Students applying the theoretical and practical knowledge of ITC concepts.	Up to K3
CO2	They come to know about the basic idea of GST payment process.	Up to K3
CO3	Able to become a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.	Up to K3
CO4	Gain knowledge in Audit procedures, techniques and skills needed in the field of auditor.	Up to K3
CO5	Acquire knowledge on the principles and provisions relating to Customs Duty and Goods and Service Tax in India	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT – I:

[12 Hrs]

INPUT TAX CREDIT:

Meaning of Input Tax Credit - Manner of taking input tax credit - Requirements for availing Input Tax Credit - supply of goods and services ineligible for ITC. Problems to cover valuation, computation of tax and availing of input tax credit **(Theory and Problems)**

UNIT – II:

[12 Hrs]

PAYMENT OF TAX:

Matching of Input tax credit – reverse charge mechanism- reclaim of input tax credit - process of payment - Methods of payment in GST- Maintenance of E- ledgers - ITC utilization rules. **(Theory only)**

UNIT – III:

[12 Hrs]

RETURNS AND ASSESSMENT:

Filing of returns - Meaning of return - Assessee required to file return in GST- Types of return. Assessment: Definition – Types – Provisional assessment, Scrutiny Assessment, Best Judgement Assessment – Summary Assessment **(Theory only)**

UNIT – IV:

[12 Hrs]

REFUND OF TAX AND AUDIT:

Meaning of refund - excess payment of tax due to mistake - export of goods and services under claim for rebate of refund - other types of refund.

Audit-Special audit –types of Audit **(Theory only)**

UNIT – V:

[12 Hrs]

CUSTOMS ACT 1962:

Customs act 1962 – Meaning – definition –objectives of customs act – scope of customs act – levy and collection of customs duty – different types of customs duties – classification and methods of valuation for customs – import and export procedure – exemptions for customs duty – problems related to computation of assessable value and custom duty payable. **(Theory and Problems)**

20% problems and 80 % theory

TEXTBOOKS:

01. T.S Reddy & Y. Hari Prasad Reddy, Business Taxation Margham Purblications 2019.

Units	Page No
I	Chapter – 6: 6.7 to 6.14
II	Chapter – 6: 6.14 to 6.16, 6.22 to 6.30 Chapter – 7: 7.22 to 7.23
III	Chapter – 7: 7.24 to 7.74, Chapter – 7: 7.1 to 7.5, Chapter – 10: 10.13
IV	Chapter – 8: 8.1 to 8.6, chapter – 7: 7.81 to 7.82, chapter 8: 8.6 to 8.12
V	Chapter 10: 10.1 to 10.4, 10.8 to 10.11, 10.20 to 10.22, 10.24 to 10.28, 10.58 to 10.78

02. Dr.Mc Mehrotra, Prof VP Agarwal Goods and Services Tax and Cuntoms duty, Sathitya Bhawan Publications 9th Revised Editions Agra 2022.

REFERENCES:

01. Datey V. S. “Taxmann’s GST Ready Reckoner”, Taxmann Publications Pvt. Ltd., Delhi, Revised and Reprint July 2017. 2. CA. Keshav R. Garg, “Bharat’s GST Ready Reckoner”, Bharat Law House Pvt. Ltd., Delhi, First Edition 2016.
02. Gupta S.S, GST Laws and Practices, Taxman’s Publications, New Delhi, 2017.
03. Balachandran V., Indirect Taxation, Sultan Chand &Kalyani Publishers, 16th edition, New Delhi, 2014.

WEB RESOURCES:

- 01.<http://www.idtc.icai.org/gst.html>
- 02.<https://drive.google.com/file/d/1M8uiEW2bUcsdPbYG3tK8IpfKJQONmV8h/view>
- 03.https://drive.google.com/file/d/1BLkUzeiKXnLD1bN_6fG3AEM2GdvwyMjO/view

PEDAGOGY: Chalk & Talk, Lecture

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT – I [12 Hrs]				
1.1	Meaning of Input Tax Credit	1	Chalk & Talk	Black Board

1.2	Manner of taking input tax credit	1	Chalk & Talk	Black Board
1.3	Requirements for availing Input Tax Credit	1	Lecture	PPT & White board
1.4	Supply of goods and services ineligible for ITC	3	Lecture	LCD
1.5	Computation of ITC problems	6	Chalk & Talk	Black Board
UNIT – II [12 Hrs]				
2.1	Matching of Input tax credit	3	Chalk & Talk	Black Board
2.2	Reversal and reclaim of input tax credit	3	Chalk & Talk	Black Board
2.3	Process of payment	3	Chalk & Talk	Black Board
2.4	Methods of payment in GST	3	Chalk & Talk	Black Board
UNIT – III [12 Hrs]				
3.1	Meaning of return	1	Lecture	LCD
3.2	Assessee required to filing return in GST	2	Lecture	PPT & White board
3.3	Types of return	4	Lecture	PPT & White board
3.4	Assessment: Definition – Types	5	Lecture	LCD
UNIT – IV [12 Hrs]				
4.1	Meaning of refund	2	Chalk & Talk	Black Board
4.2	Excess payment of tax due to mistake	2	Lecture	LCD
4.3	Export of goods and services under claim for rebate of refund	2	Lecture	PPT & White board
4.4	Types of refund	2	Chalk & Talk	Black Board
4.5	Audit –types of Audit	4	Chalk & Talk	Black Board
UNIT – V [12 Hrs]				
5.1	Customs act 1962 – Meaning – definition –objectives of customs act	1	Lecture	Black Board
5.2	scope of customs act – levy and collection of customs duty	1	Lecture	Black Board
5.3	different types of customs duties – classification and methods of valuation for customs	3	Lecture	Black Board
5.4	import and export procedure	1	Lecture	LCD
5.5	exemptions for customs duty	1	Lecture	LCD
5.6	problems related to computation of assessable value and custom duty payable.	5	Chalk & Talk	Black Board

MAPPING OF COs WITH POs

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	2	3	1	2	3
CO3	3	1	2	3	3
CO4	3	3	3	3	2
CO5					

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Dr.R.Senthil Kumar

Elective-II

1. HUMAN RESOURCE MANAGEMENT
SEMESTER VI

Code: 211603604
6 Hrs/Week
Credits 5

Preamble:

✍ *Human resources has been emerging as an important resources of a nation.*

Course Objectives:

The course enables the student:

- ✍ *To understand the basic concepts of human resource management*
- ✍ *To understanding the job recruitment and selection.*
- ✍ *To familiars purpose and use of performance appraisal.*
- ✍ *To understand the training, methods and procedure.*
- ✍ *To familiars of motivation and safety and health management.*

COURSE OUTCOMES (COs)

On Successful completion of the course, the student will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Explain the term HRM and environmental factors influence on HRM	Up to K3
CO2	Describe the job analysis and recruitment.	Up to K3
CO3	To understanding use of perfaormance appraisal and job evaluation.	Up to K3
CO4	To understanding the training program and organization development.	Up to K3
CO5	To understanding motivation and safety and health management	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT – I:

[15 Hrs]

Meaning and definition of HRM–nature and scope of HRM – Objectives of HRM – Importance of HRM.

UNIT – II:

[20 Hrs]

Man power planning-importance-job analysis-job description-job specification-Recruitment and selection.

UNIT –III:

[20 Hrs]

Wage and salary administration –job evaluation-incentive scheme-performance appraisal meaning – of performance appraisal - methods of performance appraisal vs potential appraisal.

UNIT –IV:

[20 Hrs]

Principles of training-objectives –Types of training-morale- Importance of morale

UNIT – V:

[15 Hrs]

Motivation-motivation methods of employees-safety and health management.

TEXT BOOK:

01.ASWATHAPPA .L., Human Resource and personal Management , text and cases, Tata MC Graw Hill, New Delhi,2002.

Units	Page No
I	Chapter 1 - 1.1,1.2,1.3,1.4,1.6 and Chapter 2 - 2.1,2.3
II	Chapter 4 - 4.1,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10
III	Chapter 5 - 5.1,5.2,5.3,5.4,5.5,5.6,5.7
IV	Chapter 6 - 6.1,6.2,6.3,6.3,6.4,6.6
V	Chapter 7 - 7.1,7.2,7.3,7.4,7.5 and chapter 8 -8.1,8.2,8.3 and 8.5

REFERENCES:

01. Bernardin H. John, The Human resource management , An Experimental Approach , Tata MC Graw Hill, New Delhi,2004
02. Gary Dessler, Human Resource Managemnet Prentice Hill of India, New Delhi, 2003.

WEB RESOURCES:

- 01.<https://peoplesmangingpeople.com>
- 02.<https://whatishumanresource.com>

PEDAGOGY: Chalk and Board, Projector class

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT – I [15 Hrs]				
1.1	Meaning and definition of HRM– nature and scope of HRM	5	Chalk & talk	Black board
1.2	Objectives of HRM	5	Chalk & talk	Black board
1.3	Importance of HRM.	5	Chalk & talk	Black board
UNIT – II [20 Hrs]				
2.1	Man power planning-importance	7	Lecture	LCD
2.2	job analysis-job description-	3	Lecture	LCD
2.3	job specification-Recruitment and selection.	2	Chalk & talk	Black board
UNIT – III [20 Hrs]				
3.1	Wage and salary administration – job evaluation	5	Chalk & talk	Black board
3.2	-incentive scheme-performance appraisal	5	Lecture	LCD
3.3	meaning –of performance appraisal-methods	5	Chalk & talk	Black board
3.4	performance appraisal vs potential appraisal.	5	Lecture	LCD
UNIT – IV [20 Hrs]				
4.1	Principles of training-objectives	6	Chalk&talk	Black board
4.2	Types of training	4	Chalk&talk	Black board
4.3	morale- Importance of morale	10	Lecture	LCD
UNIT – V [15 Hrs]				
5.1	Motivation-motivation methods of employees	10	Chalk&talk	Black board
5.2	safety and health management.	5	Chalk&talk	Black board

MAPPING OF COs WITH POs

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	2	2	2
CO3	3	3	2	2	2
CO4	3	2	3	3	2
CO5	3	3	3	2	2

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Dr. M. Sumathi

*Elective-II

2. FINANCIAL MANAGEMENT
SEMESTER VI

Code: 211603605
6 Hrs/Week
Credits 5

Preamble:

- ✍ *The objective of this course is to understand the basic concept of how to raise the funds and utilization of such funds to achieve the organization goals.*

Course Objectives:

The course enables the student :

- ✍ *To gather knowledge about the profit maximization and wealth maximization and functions of financial management.*
- ✍ *To study the sources of finance in long term, medium term and short term.*
- ✍ *To gain knowledge about the capital structure and cost of capital of the business.*
- ✍ *To discuss and make decision for capital budgeting and the period calculated for recoup the investment amount.*
- ✍ *To gain knowledge about the forms of dividend and factors influencing the dividend policy for wealth of the shareholders.*

COURSE OUTCOMES (COs)

On Successful completion of the course, the student will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Explain the finance and financial management meaning, definition, objectives , functions of financial management .	Up to K3
CO2	Discuss the sources of finance and differentiate shares and debentures, preference shares and equity shares, types of preference shares and debentures.	Up to K3
CO3	Analyze factors influencing capital structure , over and under capitalization and computing the earning per share To discuss the cost of capital meaning, definition and factors determining cost of capital.	Up to K3
CO4	Describe the various capital budgeting methods and computing PB period, ARR,NPV,PI and IRR and identify its applications	Up to K3
CO5	Explain the meaning, definition of dividend, various forms of dividend, factors determining dividend policy and Walters approach of dividend policy.	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT - I: FINANCIAL MANAGEMENT CONCEPT

[15 Hrs]

Financial Management – Meaning, Definition and Functions – Scope – Objectives –Profit maximization-wealth maximization-Financial Decisions – Dividend decision-Functions of financial manager.

UNIT - II: SOURCES OF FINANCE

[15 Hrs]

Sources of finance –Long Term, Short term and Medium term –Shares-types-Differentiate preference and equity shares-Types of preference shares-debentures-types of debentures.

UNIT - III: CAPITAL STRUCTURE AND COST OF CAPITAL

[20 Hrs]

Capital Structure – Factors Influencing capital structure –Leverages – Financial Leverage and Operating Leverage- Earning per share -Cost of Capital – Definition – Importance – Assumptions – Explicit and Implicit Costs –

Measurement of Specific Cost – Cost of Equity – Cost of Debt – Cost of Retained Earning – Cost of Preference Shares – Computation of Overall Cost of Capital.

(simple problems only)

UNIT - IV: **CAPITAL BUDGETING:** **[20 Hrs]**

Capital Budgeting-meaning-Definition-factors determining capital budgeting-methods of capital budgeting-Payback period, Discounted payback period, Net present value, Profitability Index and Internal rate of return-Average rate of return. **(simple problems only)**

UNIT - V: **DIVIDEND POLICY** **[20 Hrs]**

Dividend and Dividend Policy – Meaning, Classification and Sources of Dividend – Factors Influencing Dividend Policies – Theories of Dividend Decisions – Irrelevance and Relevance Theory.

TEXT BOOKS:

Text (Latest revised edition only)

- 01.Elements of financial management by S.N.Maheswari – Sultan Chand & Sons., New Delhi 2004.
- 02.Financial Management by R.K.Sharma – Kalyani publishers, New Delhi
- 03.Financial Management by R.Ramachandran&R.Srinivasan – Sriram publication, Trichy
- 04.Financial Management by P.Periyasamy, Vijay Nicole Publications , Chennai.

Units	Page No
I	Chapter 5 : 5.5-5.9, 5.12
III	Chapter 10 : 10.1,10.2,10.4 -10.6,10.8, 10.13, 10.15 - 10.17, 10.20,10.22,10.23.
IV	Chapter 12: 12.1- 12.4,12.5, 12.6 - 12.8,12.10,12.13 - 12.16.
V	Chapter 11: 11.1 - 11.5, 11.7.1 - 11.7.3, 11.7.5, 11.7.6, 11.7.8. 11.9, 11.11.

REFERENCES:

- 01.Theory and Problems of Financial management by Khan & Jain, McGraw Hill Publication, New Delhi
- 02.Financial Management by S.P.Guptha, SahityaBhavan Publication, New Delhi
- 03.Financial Management by Prasanna Chandra, Tata McGraw-Hill Education, New Delhi 2008.
- 04.Financial Management by Dr. A. Murthy, Margham Publications, Chennai
- 05.Fundamentals of Financial Management by S. K. Sharma, Sultan Chand & sons, New Delhi.

WEB RESOURCES:

- 01.<https://www.fma.org>

PEDAGOGY: Chalk & Talk, Lecture

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT – I [15 Hrs]				
1.1	Financial Management – Meaning, Definition and Functions	5	Chalk & Talk	LCD
1.2	,Scope – Objectives – Profit Maximization and wealth Maximization.	5	Chalk & Talk	LCD

1.3	Financial Decisions – Functions of financial manager	5	Lecture	PPT & White board
UNIT – II [15 Hrs]				
2.1	Sources of finance –Long term,short term and medium term	5	Discussion	Google classroom
2.2	–Shares-types-differentiate preference and equity shares	5	Lecture	PPT & White board
2.3	-types of preference shares-debentures-types of debentures.	5	Discussion	Black Board
UNIT – III [20 Hrs]				
3.1	Capital Structure – Factors Influencing capital structure.	4	Lecture	Black Board Charts
3.2	Leverages – Financial Leverage and Operating Leverage- Earning per share.	6	Chalk & Talk	LCD
3.3	Cost of Capital – Definition – Importance – Assumptions – Explicit and Implicit Costs –	4	Chalk & Talk	Online/ E-Content/ Text Books
3.4	Measurement of Specific Cost – Cost of Equity – Cost of Debt – Cost of Retained Earning – Cost of Preference Shares	3	Chalk & Talk	Online/ E-Content/ Text Books
3.5	– Computation of Overall Cost of Capital.	3	Chalk & Talk	Online/ E- Content/ Text Books
UNIT – IV [20 Hrs]				
4.1	Capital Budgeting-meaning-Definition-factors determining capital budgeting	3	Chalk & Talk	Online/ E-Content/ Text Books
4.2	methods of capital budgeting-Payback period,Discounted pay back period,	5	Chalk & Talk	Online/ E- Content/ Text Books
4.3	Net present value, Profitability Index	6	Chalk & Talk	LCD
4.4	Internal rate of return-Average rate of return.	6	Chalk & Talk	LCD
UNIT – V [20 Hrs]				
5.1	Dividend and Dividend Policy – Meaning, Classification and Sources of Dividend –	4	Chalk & Talk	LCD
5.2	Factors Influencing Dividend Policies –	8	Chalk & Talk	LCD
5.3	Theories of Dividend Decisions – Irrelevance and Relevance Theory.	8	Chalk & Talk	LCD

MAPPING OF COs WITH POs

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	3	3	1	3	3
CO4	3	3	3	2	3
CO5	3	3	2	3	1

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Mrs.L.Sugirtha

*Elective-III

1. E – COMMERCE
SEMESTER VI

Code: 211603606

6 Hrs/Week

Credits 5

Course Preamble:

- ✍ *To enhance the knowledge of students in the field of Information technology especially about electronic commerce.*

Course Objectives:

- ✍ *To understand the basic concepts of E-Commerce.*
- ✍ *To gain knowledge about the starting of EDI.*
- ✍ *Identify and describe the unique features of E-Commerce technology & discuss their business significance.*
- ✍ *To gain knowledge on the digital library support for E-Commerce.*
- ✍ *Identify the factors that will define the future of E-Commerce.*

COURSE OUTCOMES (COs)

On Successful completion of the course, the student will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Electronic Commerce Frame work, Traditional Vs Electronic business application, the anatomy of E-Commerce application.	Up to K3
CO2	Electronic Commerce and World Wide Web, Consumers oriented E-Commerce, Electronic payment system, Electronic Data Interchange (EDI) EDI Application in business.	Up to K3
CO3	Describe the key features of Internet, Internet and Extranets and explain how they relate to each other.	Up to K3
CO4	Analyze the impact of E-Commerce on business models & strategy.	Up to K3
CO5	Inter Organizational Electronic commerce supply chain management. Electronic commerce catalogues, Document Management & digital.	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT – I:

[20 Hrs]

Introduction – E-Commerce – Meaning E-Commerce and Media conversion – Anatomy of E-Commerce – E-Commerce Application – E-Commerce consumer application – E-Commerce organisation applications I-way – Meaning – Components of I-way.

UNIT – II:

[15 Hrs]

Architectural frame work for electronic commerce WWW Architectural – web back ground electronic payment system – Types – Digital token smart cards and credit cards – Electronic Data Interchange [EDI] – Definition – Benefit of EDI.

UNIT – III:

[15 Hrs]

Internet governance of internet society. An overview of internet applications. Telco/ Cable/ Online companies – national independence ISP's [Internet several photograph] – Regional level – Service provide as abroad.

UNIT – IV:

[20 Hrs]

The corporate Digital library making a business case form a Document library – Types of Digital Documents – corporate data warehouses, online education – Technological components of education on demand.

UNIT – V:

[20 Hrs]

The new age of information based marketing – Advertising on the internet – Market research – E-Commerce catalogue or directories – Consumer data interface.

TEXT BOOK:

01.Ravi Kalakota and Andrew B.Whinston, Frontiers of E-Commerce.

REFERENCES:

01.Vijayalakshmi Sundaram-E-Commerce.

Units	Page No
I	Chapter1- 1,7,8,9,10,11,12,13,22,23,24,25,30 Chapter2- 46,50,51,52,53,54,55
II	Chapter6- 217,218,219,220,227,228,229,230 Chapter8- 296,297,298,299,300,301,302,312,313,314,315,316,317,318 Chapter9- 334,340,341
III	Chapter4- 137,138,139,140,148,149,150,154,155,156,157
IV	Chapter12- 441,452,453,454,455,456,457,458,459,460,465,466,467
V	Chapter13 - 478,479,480,481,485,486,487,488,489,490,491,496,497,499, 508,511, 518,545,546,547,548,549,560

WEB RESOURCES:

01. www.icaai.org

02. www.internet.worldstats.com

PEDAGOGY: Chalk & Talk, LCD

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT – I [20 Hrs]				
1.1	E-Commerce – Meaning and definition, E-Commerce Media convergence, Anatomy of E-Commerce.	7	Chalk & Talk	Black Board
1.2	E-Commerce application, E-Commerce organisation	10	Chalk & Talk	Black Board
1.3	I-Way – Meaning – Components of I-way	3	LCD	PPT & White Board
UNIT – II [15 Hrs]				
2.1	Architectural framework for electronic commerce, WWW as the architecture – Web background.	5	LCD	PPT & White Board
2.2	Electronic Payment system – Types – Digital Token – Smart card & Credit cards	5	Lecture	White Board
2.3	Electronic Data Interchange (EDI) – Definition – Benefits of EDI.	5	Chalk & Talk	Black Board
UNIT – III [15 Hrs]				
3.1	Internet Governance – The Internet society – An overview of Internet applications.	5	Lecture	White Board

3.2	Telco/ Cable/ Online Companies	5	LCD	PPT & White Board
3.3	National Independent ISP's – Regional level ISP's – Service providers abroad.	5	LCD	PPT & White Board
UNIT – IV [20 Hrs]				
4.1	The Corporate Digital library – Making a business case for a document library.	6	LCD	PPT & White Board
4.2	Types of Digital documents.	4	Lecture	Black Board
4.3	Corporate data ware house online education	5	LCD	PPT & White Board
4.4	Technological Components of education & demand	5	LCD	PPT & White Board
UNIT – V [20 Hrs]				
5.1	The new age of Information based Marketing	5	Chalk & Talk	Black Board
5.2	Advertising on the Internet	4	LCD	PPT & White Board
5.3	Charting the Online Marketing process	4	LCD	PPT & White Board
5.4	Marketing Research – E-Commerce Catalogues or Directories – Consumer data Interface	7	Lecture	PPT

MAPPING OF COs WITH POs

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	2	3
CO4	3	3	3	2	2
CO5	3	3	3	2	2

3 - Strong 2 - Medium 1- Low

COURSE DESIGNER: Dr. P. Nagapandy

Elective-III

**2.RISK MANAGEMENT
SEMESTER VI**

**Code: 211603607
6 Hrs/Week
Credits 5**

Course Preamble:

✍ *To make the students to familiar with the concepts of life and General insurance Principles.*

Course Objectives:

The course enables the student:

- ✍ *To familiarize the students competence in insurance at on basis level.*
- ✍ *To focus on increasing proficiency in the life insurance, rules, policy, method of claim etc.*
- ✍ *To impart knowledge on the Principles of marine insurance and types of policies.*
- ✍ *To teach students on the nature and types of fire insurance.*
- ✍ *To make the students understand on the miscellanies insurance.*

COURSE OUTCOMES (COs)

On Successful completion of the course, the student will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Gain competence on at insurance at on basic level	Up to K3
CO2	Describe the basis life insurance, rules, policy and methods of claim	Up to K3

CO3	Gain knowledge on the principles of marine insurance and type of polices.	Up to K3
CO4	Understand the nature and types of fire insurances	Up to K3
CO5	Familiarize on the various aspects of miscellaneous insurance	Up to K3

K1- Knowledge K2 – Understand K3-Apply

UNIT – I: **[15 Hrs]**

Insurance – Meaning – Definition – Functions of Insurance – Kinds of Insurance – Types of Insurance organizations – Importance of Insurance – Difference between General Insurance and Life Insurance.

UNIT – II: **[20 Hrs]**

Life Insurance – Features of Life Insurance Contract – Nature of General Contract - Insurable interest – Almost good faith – Proximate cause – Principles of Indemnity – Written of Premium -Classification of Policy – Duration Policy – method of premium payment - number of lives covered – method of payment of claim – Non continental policy

UNIT – III: **[20 Hrs]**

Marine Insurance – Definition – Subject matter of marine Insurance – Elements marine insurance contract – Marine Insurance Policy – Policy conditions – Premium calculation – Marine losses – Payment of claims.

UNIT – IV: **[20 Hrs]**

Fire Insurance – Fire Insurance contract – Elements of fire Insurance – Kinds of Policy condition – Rate fixation in fire Insurance – Payment of claims – reinsurance.

UNIT – V: **[15 Hrs]**

Miscellaneous insurance – motor insurance – Burglary and personal accident insurance – prospects of insurance – risk management – catastrophe insurance – credit insurance – Bank assurance

TEXT BOOK:

01. Mishra M.N., and Mishra S.B., Insurance principles and practice, S.Chand publications.

REFERENCES:

01. G.E. Thomas, K.C Mishra, General Insurance Principles & Practice, Cengage Learning
02. K.C. Sharma, General Insurance in India: Principles and Practices, Regal Publications, 2012.
03. Principles and Practice of Insurance, ICAI, 2008.

Units	Page No
I	1, 4, 5, 9, 11, 15, 17, 20, 26, 29
II	32, 34, 36, 38, 42, 46, 52, 55, 66, 70, 71, 72, 74, 77
III	235, 240, 255, 260, 266, 271 to 282, 283 - 289
IV	345 - 347, 348, 354, 359, 369, 374
V	409 - 425, 525- 539, 607, 631 - 635, 640, 677

WEB RESOURCES:

01. www.vedantu.com
02. www.inms.com
03. www.investopedia.com

PEDAGOGY: Chalk & Talk, Lecture

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT – I [15 Hrs]				
1.1	Insurance – Meaning – Definition	5	Chalk & Talk	Black Board
1.2	Functions of Insurance – Kinds of Insurance – Types of Insurance organizations	5	Chalk & Talk	Black Board
1.3	– Importance of Insurance	3	Chalk & Talk	LCD
1.4	Difference between General Insurance and Life Insurance	2	Lecture	PPT & White board
UNIT – II [20 Hrs]				
2.1	Life Insurance – Features of Life Insurance Contract – Nature of General Contract	5	Lecture	LCD
2.2	- Insurable interest – Almost good faith – Proximate cause – principles of Indemnity – Written of Premium	5	Lecture	LCD
2.3	Classification of Policy – Duration Policy – method of premium payment	5	Lecture	LCD
2.4	number of lives covered – method of payment of claim – Non continental policy	5	Lecture	LCD
UNIT – III [20 Hrs]				
3.1	Marine Insurance – Definition – Subject matter of marine Insurance	5	Chalk & Talk	LCD
3.2	Elements marine insurance contract – Marine Insurance Policy	5	Chalk & Talk	LCD
3.3	Policy conditions – Premium calculation	5	Chalk & Talk	LCD
3.4	Marine losses – Payment of claims.	5	Chalk & Talk	LCD
UNIT – IV [20 Hrs]				
4.1	Fire Insurance – Fire Insurance contract	5	Chalk & Talk	LCD
4.2	Elements of fire Insurance – Kinds of Policy condition	5	Chalk & Talk	LCD
4.3	Rate fixation in fire Insurance	5	Chalk & Talk	LCD
4.4	Payment of claims – reinsurance	5	Chalk & Talk	LCD
UNIT – V [15 Hrs]				
5.1	Miscellaneous insurance – motor insurance	5	Chalk & Talk	LCD
5.2	Burglary and personal accident insurance – prospects of insurance	5	Chalk & Talk	LCD
5.3	risk management – catastrophe insurance – credit insurance – Bank assurance	5	Chalk & Talk	LCD

UNIT – V:

[6 Hrs]

Channel of distribution in export markets - Types of distribution channel
- Meaning of letter of credit - types of letter of credit - Meaning and types of export finance.

TEXT BOOK:

- 01.Khushpat S., Jain, Export Producers and documentation, Himalya Publishing House. 2011, New Delhi.

Units	Pages
I	2,3,7,9
II	120-122, 199-202
III	80-88
IV	89-99
V	100-103,265-269,229-239

REFERENCES:

01. Francis cherunilam, International Trade and Export Management, Himalaya publishing house,
02. Varshney R.L., International Marketing Management, sultan chand and sons, Educational Publishers, New Delhi.

WEB RESOURCES:

01. www.trade.gov.in
02. www.commerce.gov.in

PEDAGOGY: Chalk & Talk, Lecture

COURSE CONTENTS & TEACHING / LEARNING SCHEDULE

Module No.	Topic	No.of Lectures	Content Delivery Method	Teaching Aids
UNIT – I		[6 Hrs]		
1.1	Meaning and definition of export	1	Chalk & Talk	Black Board
1.2	Marketing - Domestic marketing Vs export marketing	2	Chalk & Talk	Black Board
1.3	Motivation for export marketing	2	Chalk & Talk	Black Board
1.4	Problems of Indian exporters	1	Chalk & Talk	Black Board
UNIT – II		[6 Hrs]		
2.1	Export marketing organizations in India - functions of Export marketing organizations	2	Chalk & Talk	Black Board
2.2	Privileges of Export and Trading House Status Holder	2	Chalk & Talk	Black Board
2.3	Export and Trading Houses	2	Chalk & Talk	Black Board
UNIT – III		[6 Hrs]		
3.1	International marketing research -Identifying foreign markets -	3	Chalk & Talk	Black Board
3.2	selection of export markets - International market selection process	3	Chalk & Talk	Black Board
UNIT – IV		[6 Hrs]		
4.1	Product Planning strategies for exports	2	Chalk & Talk	Black Board
4.2	Product Planning strategies for exports -New product development process	2	Chalk & Talk	Black Board
4.3	International Product life cycle - Method of entry in foreign market.	2	Chalk & Talk	Black Board

UNIT – V [6 Hrs]				
5.1	Channel of distribution in export markets	2	Chalk & Talk	Black Board
5.2	Types of distribution channel - Meaning of letter of credit - types of letter of credit	2	Chalk & Talk	Black Board
5.3	Meaning and types of export finance.	2	Chalk & Talk	Black Board

MAPPING OF COs WITH POs

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	2
CO2	3	3	3	2	2
CO3	3	3	3	3	3
CO4	3	3	3	3	2
CO5	2	3	3	3	3

Strong – 3 Medium – 2 Low – 1

COURSE DESIGNER: Dr.M.Chandrasekaran

Addl. Cre. Course SKILL DEVELOPMENT – CAREER GUIDANCE

[Common for all UG courses]

Code: 218003603

SEMESTER VI

3 Hrs/Week

Adl.Credits 2

UNIT – I: [14 Hrs]

Managing Team –Introduction – Understanding How Teams Work –What Makes a Good Team – Matching Team to Work – Analyzing Team Roles – Balancing Skills within Teams. Setting up a Team – Providing Support – Team Trust – Maximizing Performance Creating Self Managed Team – Taking on an Existing Team. Improving Team Efficiency – Running Team Meeting Networking a Team – Sharing Information Outside a Team – Thinking Creatively.

UNIT – II: [16 Hrs]

Dealing with Problems – Improving Standards in a Team – Rating Team Leadership – Working for Future Tracking – Team Progress Training a Team – Setting Targets – Rewarding Performances – Adopting to Change – Planning Future Goals for a team.

UNIT – III: [30 Hrs]

Thinking Creatively – Introduction – what is creativity Defining creativity – Benefiting creativity – Using your Creativity – Logical and Creativity Thinking – Thinking Logically – Exploring creativity – Unlocking creativity – Identifying Types of conditions Looking at Information – Understanding the Creative process – Using Humour Dos and Don'ts – Breaking Patterns – Changing your Approach – Using Imagination – Identifying Thinking Patterns – Understanding the Way you Think – Assessing Your Creative Potential – Understanding your Thought Processes – Brain Process Understanding How your Brain Works – Left Brain Dominance – Right Brain Dominance – Assessing your Natural Creativity – Analysis Developing Creativity – Overcoming Barriers – Believing in Change – Changing your Approach – Stimulating Creative Thinking – Changing

the way to think. Creative approach – Choosing the Right Tool – Applying Creativity – Implementing ideas Involving creative people – Working with others setting up Teams – Facilitating process – Stimulating Ideas – Reviewing Ideas – Improving your Procedures – Evaluating Results – Team Effectiveness – Assessing Creativity.

UNIT – IV:

[14 Hrs]

Managing Change – Introduction – Understanding Change – why Change – Causes of Change – Recognizing Sources of Change – Types of Changes – Planning Change. Identifying the Demand for Change Selecting Essential Changes – Evaluating Complexity – Planning to Involve People. Choosing a Time Scale – Making an Action Plan – Anticipating Effects – Anticipating Resistance – Testing and Checking Plans.

UNIT – V:

[16 Hrs]

Implementing Change – Communicating Change – Assigning Responsibility – Developing Commitment – Changing Culture – Limiting Resistance. Consolidating Changes – Monitoring Progress Reviewing Assumption – Maintaining Momentum – Building on Change – Assessing Change Management Skills – Analysis.

TEXT BOOK:

A study material prepared by at the Commerce Department,
N.M.S.S.Vellaichamy Nadar College.
