



B.COM(CORPORATE SECRETARYSHIP)

Curriculum and Syllabus Regulations 2020

Learning Outcomes based Curriculum Framework (LOCF)

**Effective from the Academic year
2020-2021**

**Department of Commerce
School of Management Studies & Commerce**

VISION AND MISSION OF B.COM (CORPORATE SECRETARYSHIP)

VISION

To build competent professionals of Company Secretaries with Quality education, relevant knowledge, skills and training of corporate Secretaryship. To expose our students to practical situations in companies for the purpose of imparting employability skills with emphasis on the professional ethics and values. To enable the students in carrying out action oriented research in corporate sector.

MISSION

- Corporate secretary ship is a prestigious and a rewarding career in the branch of commerce.
- The branch of commerce gives insight knowledge about corporate world and equips the students with various talented like Entrepreneurial, Business professional, Secretarial and managerial skills.
- The field of study includes corporate law, Accounting, statistical Analysis; cost analysis, leadership, Tax planning and many more which revolves around the theme of commerce and focus like a compass towards the direction of corporate environment.
- To be a Leader in the development of professionals in corporate governance.
- To explore and develop the entrepreneurial and leadership potential of the students.
- To motivate and nurture co-operation, tolerance and mutual respect in our nation of diversity.

Programme Educational Objectives (PEOs)

B.COM [CORPORATE SECRETARYSHIP]:

- Students will demonstrate a general tax consciousness, including an understanding of the role of taxation in society and the development of skills related to the recognition of the tax problems..
- To familiarize with communication motivation and leadership towards directing and to analyze the process of controlling system.
- Formulating business problems and provide innovative solutions and molding the students into future visionaries and Management leaders.
- Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in corporates.
- Students will be able to pursue research in their chosen field of finance, CSR and HR

PROGRAM OUTCOMES (POs)

- To provide knowledge in the various areas of corporate secretary ship and laws relating to companies.
- Effective Communication: Communicate effectively on complex corporate activities in association with corporate community and with society at large.
- Ethics: Apply ethical principles and commit to corporate ethics, responsibilities and norms of the corporate practices.
- Environment: Manage personnel to meet changing organizational needs in a business environment.

- Evaluate the implications of changing environmental factors on organizational choices within a global environment.
- . Students can get thorough knowledge of Secretarial Practice and Corporate governance in Corporate field.

PROGRAMME SPECIFIC OUTCOMES (PSOS)

B.COM [CORPRATE SECRETARYSHIP]:

- To prepare learners to face modern day challenges in the corporate world by providing practical exposure.
- To acquire an in – depth grounding in the fundamentals of Accounts, Commerce, Finance, Management, Secretarial Practice, Corporate governance ,Law, Entrepreneurial Development and Income Tax.
- Develop skills to excel in Corporate management.

LIST OF BOARD OF STUDIES MEMBERS

S.NO	NAME OF THE MEMBERS	DESIGNATION	STATUS IN BOARD OF STUDIES
1.	Dr. M.CHANDRAN	PROFESSOR, HOD(A&F)	CHAIRMAN
2.	Dr. P.JAGADEESAN	PROFESSOR, HOD(GENERAL)	INTERNAL MEMBER
3.	Dr.S.VENNILAA SHREE	PROFESSOR, HOD(CS)	INTERNAL MEMBER
4.	Dr.S. SUBRAMANIAM	PROFESSOR &HOD	INTERNAL MEMBER
5.	Dr. G.S.MAHESHWARI	PROFESSOR	INTERNAL MEMBER
6.	Dr. M. KAVITHA	PROFESSOR	INTERNAL MEMBER
6.	Dr.K.SUNDAR	ASSOCIATE PROFESSOR ANNAMALI UNIVERSITY	EXTERNAL MEMBER /ACADEMIC EXPERT
7.	Mr.VASUDEVAN	DIRECTOR- RR INDUSTRIES - GUNIDY	EXTERNAL MEMBER/INDUSTRY EXPERT
8.	Mr.P.G.SIDHEAKKYA	ASSISTANT PROFESSOR KUMARRANI MUTHIA COLLEGE, CHENNAI	ALUMNI - MEMBER



**VELS INSTITUTE OF SCIENCE, TECHNOLOGY AND ADVANCED
STUDIES (VISTAS),
CHENNAI**

CHOICE BASED CREDIT SYSTEM (CBCS)

and

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (LOCF)

UG REGULATIONS 2020

(For ALL Arts, Science, Commerce and Humanities Programmes)

(Applicable to all the candidates admitted from the academic year 2020-21 onwards)

1. DURATION OF THE PROGRAMME

- 1.1. Three years (six semesters)
- 1.2. Each academic year shall be divided into two semesters. The odd semesters shall consist of the period from July to November of each year and the even semesters from January to May of each year.
- 1.3 There shall be not less than 90 working days for each semester.

2. ELIGIBILITY FOR ADMISSION

- 2.1. The details of Eligibility for Admission

3. MEDIUM OF INSTRUCTION

The medium of instruction for all UG programmes is English excluding Tamil, Hindi and French Language Papers

4. CREDIT REQUIREMENTS AND ELIGIBILITY FOR AWARD OF DEGREE

A Candidate shall be eligible for the award of Degree only if he/she has undergone the prescribed course of study in VISTAS for a period of not less than three academic years and passed the examinations of all the prescribed courses of Six Semesters earning a minimum of 140 credits as per the distribution given in for Part I, II, III and also fulfilled such other conditions as have been prescribed thereof.

5. COURSE

Each course / subject is to be designed under lectures / tutorials / laboratory or field work / seminar / practical training / Assignments / Term paper or Report writing etc., to meet effective teaching and learning needs.

6. COURSE OF STUDY AND CREDITS

The Course Components and Credit Distribution shall consist Part I, II & III:

The UG programme consists of a number of courses. The term ‘course’ is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a ‘paper’ in the conventional sense. The following are the various categories of courses suggested for the UG programmes.

Part I – Language Courses (LC) (any one of Tamil, Hindi, French or special subject designed in lieu of the above).

Part II – English Language courses (ELC) or special subject designed in lieu of.

The Language courses and English Language Courses are 4 each / 2 each in number and the LC and ELC are meant to develop the students communicative skill at the UG level.

Part III – Core courses i.e. major courses that compulsorily required for each of the programme of study (CC), Ability Enhancement Course (AHC), Discipline Specific Elective Course (DSE) and Skill Enhancement Course (SEC).

For each course, credit is assigned based on the following:

Contact hour per week		CREDITS
1 Lecture hour	-	1 Credit
1 Tutorial hour	-	1 Credit
2 Practical hours	-	1 Credit

(Laboratory / Seminar / Project Work / etc.)

7. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER

- 7.1. **Eligibility:** Students shall be eligible to go to subsequent semester only if they earn sufficient attendance as prescribed there for by the Board of Management from time to time.
- 7.2. **Attendance:** All Students must earn 75% and above of attendance for appearing for the University Examination. (Theory/Practical)
- 7.3. **Condonation of shortage of attendance:** If a Student fails to earn the minimum attendance (Percentage stipulated), the HODs shall condone the shortage of attendance on medical grounds up to a maximum limit of 10% (i.e. between 65% and above and less than 75%) after paying the prescribed fee towards the condonation of shortage of attendance. The students with attendance of less than 65 and more than 50% shall be condoned by VC on the recommendation of HODs on genuine grounds, will be permitted to appear for the regular examination on payment of the prescribed condonation fee.
- 7.4. **Detained students for want of attendance:** Students who have earned less than 50% of attendance shall be permitted to proceed to the next semester and to complete the Program of study. Such Students shall have to repeat the semester, which they have missed by rejoining after completion of final semester of the course, by paying the fee for the break of study as prescribed by the University from time to time.
- 7.5. **Transfer of Students and Credits:** The strength of the credits system is that it permits inter Institutional transfer of students. By providing mobility, it enables individual students to develop their capabilities fully by permitting them to move from one Institution to another in accordance with their aptitude and abilities.
 - 7.5.1. Transfer of Students is permitted from one Institution to another Institution for the same program with same nomenclature, provided, there is a vacancy in the respective program of Study in the Institution where the transfer is requested.
 - 7.5.2. The marks obtained in the courses will be converted into appropriate grades as per the University norms.
 - 7.5.3. The transfer students are not eligible for Ranking, Prizes and Medals.
 - 7.5.4. Students who want to go to foreign Universities upto two semesters or Project Work with the prior approval of the Departmental / University Committee are allowed to transfer of their credits. Marks obtain in the courses will be converted into Grades as per the University norms and the students are eligible to get CGPA and Classification.

8. EXAMINATION AND EVALUATION

8.1. EXAMINATION:

- i) There shall be examinations at the end of each semester, for odd semesters in the month of October / November, for even semesters in April / May. A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed courses in the subsequent examinations to be held in October / November or April / May.
- ii) A candidate should get registered for the first semester examination. If registration is not possible owing to shortage of attendance beyond condonation limit / regulations prescribed OR belated joining OR on medical grounds, the candidates are permitted to move to the next semester. Such candidates shall re-do the missed semester after completion of the programme.
- iii) The results of all the examinations will be published through University Website. In the case of passed out candidates, their arrear results, will be published through University Website.

8.2 To Register for all subjects: Students shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examination, except for the shortage of attendance programs. For this purpose, Students shall register for all the arrear subjects of earlier semesters along with the current (subsequent) Semester Subjects.

8.3. Marks for Continuous Internal Assessment (CIA) Examinations and End Semester Examinations (ESE) for PART I, II, III

8.3.1 There shall be no passing minimum for Continuous Internal Assessment (CIA) Examinations.

8.3.2 For End Semester examination, passing minimum shall be 40% (Forty Percentage) of the maximum marks prescribed for the Course/Practical/Project and Viva-Voce.

8.3.3 In the aggregate (CIA and ESE) the passing minimum shall be of 40%.

8.3.4. He / She shall be declared to have passed the whole examination, if he/she passes in all the courses wherever prescribed in the curriculum by earning 140 CREDITS in PartI, II, III.

9. Question Paper Pattern for End Semester Examination

SECTION – A	10 questions	(10 X 2) = 20 Marks
SECTION – B	5 questions either or pattern	(5 X 16) = 80 Marks
		Total 100 Marks

10. SUPPLEMENTARY EXAMINATION: Supplementary Examinations are conducted for the students who appeared in the final semester examinations. Eligible criteria for appearing in the Supplementary Examinations are as follows:

- 10.1. Eligibility: A Student who is having a maximum of two arrear papers is eligible to appear for the Supplementary Examination.
- 10.2. Non-eligibility for those completed the program: Students who have completed their Program duration but having arrears are not eligible to appear for Supplementary Examinations.

11. RETOTALLING, REVALUATION AND PHOTOCOPY OF THE ANSWER SCRIPTS:

- 11.1. Re-totalling: All UG Students who appeared for their Semester Examinations are eligible for applying for re-totalling of their answer scripts.
- 11.2. Revaluation: All current batch Students who have appeared for their Semester Examinations are eligible for Revaluation of their answer scripts. Passed out candidates are not eligible for Revaluation.
- 11.3. Photocopy of the answer scripts: Students who have applied for revaluation can download their answer scripts from the University Website after fifteen days from the date of publication of the results.

12. The examination and evaluation for MOOCs will be as per the requirements of the regulatory bodies and will be specified at the beginning of the Semester and notified by the university NPTEL-SWAYAM Coordinator (SPOC).

13. CLASSIFICATION OF SUCCESSFUL STUDENTS

- 13.1. PART I TAMIL / OTHER LANGUAGES; PART II ENGLISH AND PART III CORE SUBJECTS, ALLIED, ELECTIVES COURSES AND PROJECT: Successful Students passing the Examinations for the Part I, Part II and Part III courses and securing the marks
 - a) CGPA 9.00 to 10.00 shall be declared to have passed the examination in **First class with Outstanding**.
 - b) CGPA 7.50 to 8.99 shall be declared to have passed the examination in **First class with distinction**.

- c) CGPA 6.00 to 7.49 shall be declared to have passed the examination in **First Class**.
- d) CGPA 5.00 to 5.99 in the aggregate shall be declared to have passed the examination in the **SECOND** Class.
- e) CGPA 4.00 to 4.99 shall be declared to have passed the examination in the **THIRD** Class.

14.MARKS AND GRADES: The following table shows the marks, grade points, letter grades and classification to indicate the performance of the Student:

14.1.Computation of Grade Point Average (GPA) in a Semester, Cumulative Grade Point Average (CGPA) and Classification

GPA for a Semester: = $\sum_i C_i G_i \div \sum_i C_i$ That is, GPA is the sum of the multiplication of grade points by the credits of the courses divided by the sum of the credits of the courses in a semester.

Where, C_i = Credits earned for course i in any semester,

G_i = Grade Points obtained for course i in any semester

n = Semester in which such courses were credited.

CGPA for the entire programme: = $\sum_n \sum_i C_{ni} G_{ni} \div \sum_n \sum_i C_{ni}$ That is, CGPA is the sum of the multiplication of grade points by the credits of the entire programme divided by the sum of the credits of the courses of the entire programme

Grade Conversion Table - UG			
Range of Marks	Grade Points	Letter Grade	Description
90 - 100	10	O	Outstanding
82 - 89	9	A+	Excellent
75 - 81	8	A	Very Good
67 - 74	7	B+	Good
60 - 66	6	B	Above Average
50 - 59	5	C	Average
40 - 49	4	D	Minimum for pass
0 - 39	0	RA	Reappear
		AAA	Absent

14.2. Letter Grade and Class CGPA

Overall Performance - UG		
CGPA	GRADE	CLASS
4.00 - 4.99	D	Third Class
5.00 - 5.99	C	Second Class
6.00 - 6.69	B	First Class
6.70 - 7.49	B+	
7.50 - 8.19	A	First Class with Distinction*
8.20 - 8.99	A+	
9.00 - 10.00	O	First Class - Outstanding*

- The Students who have passed in the first appearance and within the prescribed semester of the UG Programme (Major, Allied and Elective courses only) are eligible.

15. RANKING

- Students who pass all the examinations prescribed for the Program in the FIRST APPEARANCE ITSELF ALONE are eligible for Ranking / Distinction.
- In the case of Students who pass all the examinations prescribed for the Program with a break in the First Appearance are only eligible for Classification.
- Students qualifying during the extended period shall not be eligible for RANKING.

16. MAXIMUM PERIOD FOR COMPLETION OF THE PROGRAMS TO QUALIFY FOR A DEGREE

16.1. A Student who for whatever reasons is not able to complete the programs within the normal period (N) or the Minimum duration prescribed for the programme, may be allowed two years period beyond the normal period to clear the backlog to be qualified for the degree. (Time Span = N + 2 years for the completion of programme)

16.2. In exceptional cases like major accidents and child birth an extension of one year considered beyond maximum span of time (Time Span= N + 2 + 1 years for the completion of programme).

17. REVISION OF REGULATIONS, CURRICULUM AND SYLLABI

The University may from time to time revise, amend or change the Regulations, Curriculum, Syllabus and Scheme of examinations through the Academic Council with the approval of the Board of Management.



Learning Outcomes based Curriculum Framework (LOCF)

**FOR UNDER GRADUATE PROGRAM
B.COM – CORPORATE SECRETARYSHIP**

2020-2023

**DEPARTMENT OF COMMERCE
[CORPORATE SECRETARYSHIP]**

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Learning Outcomes-Based Curriculum Framework for Undergraduate Education in B.Com (CORPORATE SECRETARYSHIP)

1. Introduction

The learning outcomes-based curriculum framework (LOCF) for the undergraduate programs in Commerce like B.COM (Corporate Secretaryship) is intended to provide a broad framework to create an academic base that responds to the need of the students to understand the basics of B.COM (Corporate Secretaryship) and its ever evolving nature of applications in explaining all the observed natural phenomenon as well as predicting the future applications to the new phenomenon with a global perspective.

The curriculum framework is designed and formulated in order to acquire and maintain standards of achievement in terms of knowledge, understanding and skills in B.COM (Corporate Secretaryship). The multicultural fabric of our nation requires that the institutions involved in implementing this curriculum framework also work hard towards providing an environment to create, develop and inculcate rational, ethical and moral attitudes and values to help the creation of knowledge society needed for scientific advancement of our nation.

The learning outcome based curriculum framework in B.COM (Corporate Secretaryship) should also allow for the flexibility and innovation in the program design of the UG education, and its syllabi development, teaching learning process and the assessment procedures of the learning outcomes. The process of learning is defined by the following steps which should form the basis of final assessment of the achievement at the end of the program.

2.1 Learning Outcomes based approach to Curriculum planning

Nature and extent of UG program in B.COM (Corporate Secretaryship):

The UG programs in B.COM (Corporate Secretaryship) builds on the basic Commerce taught at the +2 level in all the schools in the country. Ideally, the +2 senior secondary school education should aim and achieve a sound grounding in understanding the basic Commercial business activities with sufficient content of topics related with the areas of commerce accountancy and economics. The curriculum and syllabus should be framed in such way to ignite the young minds of the students to have the urge to innovate and create new approaches for succeeding in corporate field.

2.2 Aims of UG program in B.Com Corporate Secretaryship

The mission is to emerge as a Global Conglomerate of premier Academic institution for B.Com Corporate Secretaryship-, each taking pride in having nurtured knowledge that will lead to fulfill the aspirations of Trade, Industry, Commerce and the Individual.

Commit our-self to a mission to excel in Research and to create an atmosphere of effective learning in Corporate Secretaryship, generate a spirit of questioning, enquiry, induce healthy challenges and competitiveness, feel of complete accomplishment and instinct self-confidence. .

3. Graduate attributes in B.COM (Corporate Secretaryship)

Some of the characteristic attributes of a graduate in B.COM (Corporate Secretaryship)

- **Disciplinary knowledge and skills:**
- **Skilled communicator**
- **Critical thinker and problem solver:**
- **Sense of inquiry:**

- **Team player/worker**
- **Skilled project manager**
- **Digitally Efficient.**
- **Ethical awareness / reasoning**
- **National and international perspective**
- **Lifelong learners**
- **Qualification Descriptors**

A qualification descriptor indicates the generic outcomes and attributes expected for the award of a particular type of qualification (for example, a bachelor's degree or a bachelor's degree with honors). The qualification descriptors also describe the academic standard for a specific qualification in terms of the levels of knowledge and understanding, skills and competencies and attitudes and values that the holders of the qualification are expected to attain and demonstrate. These descriptors also indicate the common academic standards for the qualification and help the degree-awarding bodies in designing, approving, assessing and reviewing academic programmes. The learning experiences and assessment procedures are expected to be designed to provide every student with the opportunity to achieve the intended programme learning outcomes. The qualification descriptors reflect both disciplinary knowledge and understanding as well as generic skills, including global competencies that all students in different academic fields of study should acquire/attain and demonstrate.

Qualification descriptors for a Bachelor's Degree programme

The students who complete three years of full-time study of an undergraduate programme of study will be awarded a Bachelor's Degree. Some of the expected learning outcomes that a student should be able to demonstrate on completion of a degree-level programme may include the following:

- Demonstrate (i) a fundamental/systematic or coherent understanding of an academic field of study, its different learning areas and applications, and its linkages with related disciplinary areas/subjects; (ii) procedural knowledge that creates different types of professionals related to the disciplinary/subject area of study, including research and development, teaching and government and public service; (iii) skills in areas related to one's specialization and current developments in the academic field of study.

- Use knowledge, understanding and skills required for identifying problems and issues, collection of relevant quantitative and/or qualitative data drawing on a wide range of sources, and their application, analysis and evaluation using methodologies as appropriate to the subject(s) for formulating evidence-based solutions and arguments;
- Communicate the results of studies undertaken in an academic field accurately in a range of different contexts using the main concepts, constructs and techniques of the subject(s);
- Meet one's own learning needs, drawing on a range of current research and development work and professional materials;
- Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyse problems and issues and solve complex problems with well-defined solutions.
- Demonstrate subject-related and transferable skills that are relevant to some of the job trades and employment opportunities.

Characteristic attributes of a graduate in Commerce (Corporate Secretaryship)

- **Disciplinary knowledge and skills :**
Comprehensive knowledge and understanding of major concepts theoretical principles and experimental findings in Corporate Secretaryship.
- **Ability to use modern skilled Communicator:**
Ability to transmit complex technical information relating to commerce in clear and concise manner in writing and orally skills
- **Critical thinker and problem solver:**
Ability to employee's Critical thinking and efficient problem solving skills in the four basic areas of Commerce, Accounting, Management, & Finance.
- **Sense of inquiry:**
Capability for asking relevant appropriate question relating to issues and problems in the field of commerce and planning executing reporting the result of an experiment or investigation.
- **Team Player / Worker:**
Capable working effectively in drivers teams in both class room laboratory and in industry and field institution.

- **Skilled Manager:**
Capable of identifying / mobilizing appropriate resources required for project, and manage a project through to completion, while absorbing responsible and ethical scientific conduct, and time bound completion of projects
- **Ethical awareness / reasoning :**
Avoiding unethical behavior such as fabrication, falsification or misrepresentation of data or committing plagiarism, and appreciate environmental and sustainability issues.
- **Lifelong learners:**
Capable of self-paced and self-directed learning aimed at personal development and for improving knowledge - skill development and reskilling .

5. PROGRAM LEARNING OUTCOMES

- Study of this program will provide knowledge in the various areas of Corporate Secretaryship and laws relating to companies
- Program includes various accounting courses, enables the students to gain theoretical and problem solving ability of the students.
- These courses have opened the floodgates in the area of accounts and other core industries, and other professional studies CA, ICWA etc.
- Courses of this program provide bright future in the IT fields, Software, Banks, Companies, BPOs and KPOs.
- This program courses consist of both theoretical as well as good practical exposures to the students in the relevant areas to meet the industries expectations.
- Courses of the program provide the cost benefit analysis and SWOT analysis enables the students for cost consciousness of each and every business operations.

6. Teaching Learning Processes

- ❖ The teaching learning processes play the most important role in achieving the desired aims and objectives of the undergraduate programs in B.COM - Corporate Secretaryship as elaborated in detail in the learning Outcomes based curriculum framework (LOCF). We should therefore have an excellent teaching-learning procedural protocol for all the colleges, universities and other higher education institutions (HEI). To be specific, it is desirable to have:

- ❖ Necessary and sufficient infrastructural facilities for the class rooms, and libraries equipped with adequate modern and modular furniture's and other requirements.
- ❖ Sufficient infrastructure for ICT and other facilities needed for technology-enabled learning like computer facilities, PCs, laptops, Wi-Fi and internet facilities with all the necessary software's.
- ❖ Sufficient number of teachers in permanent position to do all the class room teaching and perform and supervise the work to be done by the students.
- ❖ All the teachers should be qualified as per the UGC norms and should have good communication skills.
- ❖ Sufficient number of technical and other support staff to run the libraries, equipment and maintain the infrastructural facilities like buildings, electricity, sanitation, cleanliness etc.
- ❖ Teachers should make use of all the approaches for an efficient teaching-learning process.
- ❖ Class room teachings with lectures using traditional as well as electronic boards.
- ❖ Use of Smart class rooms for simulation and demonstration for conveying the difficult concepts of Corporate Secretaryship in class room teaching and online teaching.
- ❖ Tutorials must be an integral part of all the theory and Accountancy courses should have 1 to 2 tutorials every week depending upon the nature of the course.
- ❖ Teaching should be complimented with students' seminar to be organized very frequently.
- ❖ Guest lectures and seminars should be arranged by eminent teachers to be invited by the concerned college/university/HEI.
- ❖ Open-ended project work should be given to all students individually or in group to 2-3 students depending upon the nature of the course.

- ❖ Special attempts should be made by the institution to develop problem-solving skills at the UG level. For this purpose a mentor system may be evolved where 3-4 students may be assigned to each faculty member.
- ❖ Teaching load should be managed such that the teacher has enough time to interact with the students to encourage an interactive/participative learning.

7. Assessment Methods

Since the Learning Objectives are defined clearly for each course in detail, it is easier to design methods to monitor the progress in achieving the learning Objectives during the course and test the level of achievement at the end of the course.

The priority should be given to Formative Assessment for monitoring the progress towards achieving the Learning Objectives while keeping its weightages lower than Summative Assessments.

This is to assure that the students know their strengths and weaknesses periodically through the results of Formative Assessments and make amendments for the gaps in their knowledge without affecting their final grades in any significant way..

- ❖ Some of the methods suggested for Theory Component with regard to Formative Assessment are:
 - a. Regular Tutorial assignments
 - b. seminar presentations
 - c. Performance in group discussions
 - d. Problem based longer assignments (other than tutorials)
 - e. True/False Tests
 - f. Multiple Choice Tests
 - g. Short Answer Tests

- h. viva-voce tests
- i. Any other innovative tests in the context of the course.

❖ In the case of substantive Summative Assessment for the theory papers, can be a combination of the following:

- a. Mid -Semester test
- b. Seminar Report
- c. Individual /Team Project report
- d. Oral Presentations of Seminar/Projects
- e. Viva -Voce Examination on the above reports
- f. End Semester closed book examination in the pattern of
 - a) Multiple Choice
 - b) Short Answer
 - c) Long Answer
 - vii) End Semester

Here, effectiveness implies gaining knowledge and skill which can be applied to solve practical problems as well as attaining capability of logical thinking and imagination which are conducive to new knowledge and new discoveries. Once the student learns, ‘why is it worth learning?’ and ‘how does it connect to the real world?’ The student shall embrace the curriculum in a way which would incite imagination and imbibe a spirit of enquiry in them, so that in future they will opt for further investigations or research. Needless to say, there should be a continuous evaluation system for the students. This will enable the teachers not only to ascertain the overall progress of learning by the students, but also to identify the students who are slow learners and for whom special care should be taken. An appropriate grading system is the ‘relative grading system’ can also be envisaged for certain papers, introducing a competitive element among the students. All in all, the teacher should act as a facilitator and guide and not as a guardian of curriculum.

❖ HEI can design their own ways and methods to quantify the assessment and evaluation based on the above methods. It would then be converted to the letter grades by the procedure described by the template given by the UGC.

- ❖ Once the letter grade for a course is obtained for a course, it should be done for all the courses offered by the student. Once the letter grades for all the grades are accumulated then a CGPA should be calculated by quantifying the letter grades as described by the template provided by the UGC.

Key Words

Ability Enhancement Compulsory Course (AECC)

Course Learning Outcomes (CLO) Discipline Specific Electives (DSE)

Formative Assessment (FA)

Generic Elective Courses (GEC)

Learning Outcome based on Curriculum Frame work (LOCF)

Program Learning Outcomes (PLO)

Skill Enhancement Courses (SEC)

Student Centric, Teacher Centric

Teaching Learning Methodology

VELS INSTITUTE OF SCIENCE, TECHNOLOGY AND ADVANCED STUDIES (VISTAS)

B.COM DEGREE (CORPORATE SECRETARYSHIP)

COURSE OF STUDY AND SCHEME OF ASSESSMENT

SEMESTER I

Total No. of Credits =140

SEMESTER 1

Category	Code	Course	Hours/Week				Maximum Marks		
			Lecture	Tutorial	Practical	Credits	CA	SEE	Total
Lang	20LTAM11/ 20LHIN11/ 20LFRE11	Tamil I / Hindi I / French I	5	0	0	5	40	60	100
Eng	20LENG11	English I	5	0	0	5	40	60	100
CORE	20CBCO11	Financial Accounting – I	5	0	0	5	40	60	100
CORE	20CBCO12	Business Management	5	0	0	5	40	60	100
CORE	20CBCO13	Managerial Economics	4	0	0	4	40	60	100
			24	0	0	24			

SEMESTER 2

Category	Code	Course	Hours/Week				Maximum Marks		
			Lecture	Tutorial	Practical	Credits	CA	SEE	Total
Lang	20LTAM21/ 20LHIN21/ 20LFRE21	Tamil II / Hindi II / French II	5	0	0	5	40	60	100
Eng	20LENG21	English II	5	0	0	5	40	60	100
CORE	20CBCO21	Financial Accounting – II	5	0	0	5	40	60	100
CORE	20CBCO22	Business Law	5	0	0	5	40	60	100
CORE	20CBCO23	International Economics	2	0	0	2	40	60	100
			22	0	0	22			

SEMESTER 3

Category	Code	Course	Hours/Week				Maximum Marks		
			Lecture	Tutorial	Practical	Credits	CA	SEE	Total
CORE	20CBCO31	Business Statistics	5	0	0	5	40	60	100
CORE	20CBCO32	Corporate Accounting - I	5	0	0	5	40	60	100
CORE	20CBCO33	Company Law and Secretarial Practice I	5	0	0	5	40	60	100
CORE	20CBCO34	Financial Services	5	0	0	5	40	60	100
AECC	20ABCO31	Ability Enhancement Elective course - I	2	0	0	2	40	60	100
SEC	20SBCO31	Soft Skill I	2	0	0	2	40	60	100
			24	0	0	24			

SEMESTER 4

Category	Code	Course	Hours/Week				Maximum Marks		
			Lecture	Tutorial	Practical	Credits	CA	SEE	Total
CORE	20CBCO41	Resource Management Techniques	5	0	0	5	40	60	100
CORE	20CBCO42	Corporate Accounting - II	5	0	0	5	40	60	100
CORE	20CBCO43	Company Law and Secretarial Practice II	5	0	0	5	40	60	100
CORE	20CBCO44	Auditing and Corporate Governance	5	0	0	5	40	60	100
AECC	20ABCO41	Ability Enhancement Elective course II	2	0	0	2	40	60	100
SEC	20SBCO41	Soft Skill II	2	0	0	2	40	60	100
			24	0	0	24			

SEMESTER 5

Category	Code	Course	Hours/Week				Maximum Marks		
			Lecture	Tutorial	Practical	Credits	CA	SEE	Total
DSE	20DBCO51	Discipline Specific Elective Course I	5	1	0	6	40	60	100
DSE	20DBCO52	Discipline Specific Elective Course II	5	1	0	6	40	60	100
DSE	20DBCO53	Discipline Specific Elective Course III	5	1	0	6	40	60	100
GE	20GBCO51	Generic Elective Course I	4	0	0	4	40	60	100
SEC	20SBCO51	NSS	2	0	0	2	40	60	100
			21	3	0	24			

SEMESTER 6

Category	Code	Course	Hours/Week				Maximum Marks		
			Lecture	Tutorial	Practical	Credits	CA	SEE	Total
DSE	20DBCO61	Discipline Specific Elective Course IV	5	1	0	6	40	60	100
DSE	20DBCO62	Discipline Specific Elective Course V	5	1	0	6	40	60	100
GE	20GBCO61	Generic Elective Course II	4	0	0	4	40	60	100
SEC	20SBCO61	Entrepreneurial development	2	0	0	2	40	60	100
Practical	20PBCO61	Research Project	0	0	8	4	40	60	100
			16	0	8	22			

CA - Continuous Assessment

SEE - Semester End Examination

Recommended Generic Electives

1. Consumer Affairs
2. Disaster Management

List of Discipline Specific Elective Courses

L T P C

1.	20DBCO51	Cost Accounting	5	1	0	6
2.	20DBCO52	Income Tax Law and practice	5	1	0	6
3.	20DBCO53	Industrial Law and Public Relations	5	1	0	6
4.	20DBCO61	Management Accounting	5	1	0	6
5.	20DBCO62	Income Tax Law and Practice	5	1	0	6
6.	20DBCO54	Financial Management	6	0	0	6
7.	20DBCO55	Marketing Management	6	0	0	6
8.	20DBCO56	Organizational Behaviour	6	0	0	6
9.	20DBCO63	Corporate Finance	6	0	0	6
10.	20DBCO64	Human Resource Development(HRD)	6	0	0	6

List of Generic Elective Courses

L T P C

1.	20GBCO51	Consumer Affairs	4	0	0	4
2.	20GBCO61	Disaster Management	4	0	0	4

List of Skill Enhancement Elective Courses

L T P C

1.	20SBCO31	Soft Skill – I	2	0	0	2
2.	20SBCO41	Soft Skill – II	2	0	0	2
3.	20SBCO51	NSS	2	0	0	2
4.	20SBCO61	Entrepreneurial Development	2	0	0	2

List of Ability Enhancement Courses

L T P C

1.	20ABCO31	Business Communication	2	0	0	2
2.	20ABCO41	Environmental Studies	2	0	0	2

L-Lecture T-Tutorial P-Practical C-Credits

SYLLABUS
CORE COURSES

ஊராட்சித் திட்டம் - ஊராட்சித் திட்டம் - ஊராட்சித் திட்டம் -
 ஊராட்சித் திட்டம் - ஊராட்சித் திட்டம்- ஊராட்சி -
 ஊராட்சித் திட்டம் - ஊராட்சித் திட்டம் -
 ஊராட்சித் திட்டம் - ஊராட்சித் திட்டம் -
 ஊராட்சித் திட்டம் - ஊராட்சித் திட்டம் - ஊராட்சித் திட்டம்-
 - ஊராட்சித் திட்டம்- ஊராட்சித் திட்டம்- ஊராட்சித் திட்டம்-
 ஊராட்சித் திட்டம் - ஊராட்சித் திட்டம் -
 ஊராட்சித் திட்டம் - ஊராட்சித் திட்டம்-
 ஊராட்சித் திட்டம் - ஊராட்சித் திட்டம்-
 ஊராட்சித் திட்டம் - ஊராட்சித் திட்டம்-
 ஊராட்சித் திட்டம்: 75 ஊராட்சித் திட்டம்

Course Outcome

At the end of this course students will be able to,

CO1	Recall and recognize heritage and culture of Tamils through History of Tamil Language.
CO2	Interpret the cultural life style of Ancient Tamils.
CO3	Evaluate social and individuals moral value after studying Ethics In modern Literature
CO4	Build the humanistic concept and moral life skills after studying divine and minor Literature.
CO5	Improve their own creativity and writing skills after studying history of Modern Tamil Literature.

ஊராட்சித் திட்டம்

1. ஊராட்சித் திட்டம், ஊராட்சித் திட்டம், ஊராட்சித் திட்டம், 2001.
2. ஊராட்சித் திட்டம், ஊ. ஊராட்சி, ஊராட்சித் திட்டம், 1999.
3. ஊராட்சித் திட்டம்-ஊராட்சித் திட்டம், ஊராட்சித் திட்டம், 2003.
4. ஊராட்சித் திட்டம், ஊராட்சித் திட்டம், ஊ., ஊராட்சித் திட்டம் : ஊராட்சித் திட்டம், 2002.
5. ஊராட்சித் திட்டம், ஊ. ஊராட்சித் திட்டம், ஊராட்சித் திட்டம், ஊராட்சித் திட்டம், 2007.
6. ஊராட்சித் திட்டம் - ஊராட்சித் திட்டம்; <https://www.youtube.com/watch?v=HHZnmJb4jSY>

7. □□□□□□□□□□□□□□□□□□□□□□□□ - <https://archive.org/>

20LHIN11

HINDI I

5 0 0 5

Course Objective: To train the students in the use of Karyalayin Basha. To enable the students to develop the communication skill in Hindi language.

UNIT I **GADYA AUR KARYALAYIN BASHA** **15**

Mamata, -Yogyatha evam vyavasay kaa Chunaav Paribashik shabdavalil prashasanik vakyansh,padanam,

UNIT II **GADYA AUR SARKARI PATRA** **15**

Rajneethi kaa Bhantwara, , Samanya sarkari patra,gyapan,karyalay gyapan

UNIT III **GADYA AUR SARKARI PATRA** **15**

Computer nayi krantee kee dastak, Karyalay aadesh,Ardha sarkari patra paripatra,Adhisoochana

UNIT IV **GADYA AUR SAMANYA PATRA** **15**

Raspriya, Samanya patra- chutti patra,sampadak ke naam patra, shikayati patra, pustak vikretha ke naam patra

UNIT V **VYAVASAAYIK PATRA** **15**

Bankon mein bach khaata kholne ke liye – chek buk ke liye, run lene hetu, chek buk Gum ho jane hetu, kitaabon kaa krayadesh

Total: 75 Hrs

Course Outcome

At the end of this course

CO 1 Students will be familiar with official letter writing

Co 2 will be trained in writing various letters.

CO 3 students will be moulded with good character understand human values

CO 4 students will gain knowledge about ancient India

CO 5 will know the equivalent hindi words for scientific terms

Text /Reference Books:

Agyeya ki sampoorna kahaniyaa -Rajpal &sons, year 2017,
Yatraye our bhi ,Kumar Ravindra Rashmi prakashan ,Lucknow
Bharathiya vigyan ki kahani, Hindi book centre ,NewDelhi
Gadya Khosh

Weblinks:

<http://www.hindisamay.com/content/1321/1/%E0%A4%B0%E0%A4%BE%E0%A4>

<http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0>

<http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0>

<http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0%A4%B8%E0%A4%BF%E0%A4%82%E0%A4%B9 / %E0%A4%85%E0%A4%9C%E0%A5%8D%E0%A4%9E%E0%A5%87%E0%A4%AF>

<http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0%A4%B8%E0%A4%BF%E0%A4%82%E0%A4%B9 / %E0%A4%85%E0%A4%9C%E0%A5%8D%E0%A4%9E%E0%A5%87%E0%A4%AF>

OBJECTIVE:

To introduce French language.

To enable the students to understand and to acquire the basic knowledge of French language with elementary grammar.

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To introduce French language.

To enable the students to understand and to acquire the basic knowledge of French language with elementary grammar.

UNIT:I INTRODUCTION**15**

AIM :Is to impart the basics of French language

CONTENT :Introduction-Alphabet-comment prononcer, écrire et lire les mots-base: les prénoms personnel de 1er , 2eme et 3eme personnes-conjugaisons les verbes être et avoir en forme affirmative, négative Et interrogative.

OUTCOME :The content of the unit 1 aids the students to explore the basics of the new foreign language.

UNIT II- LECON 1-3**15**

AIM : Is to make the students to known about the words formation and elementary grammar

CONTENT :Leçon 1 :Premiers mots en français- 2.Les hommes sont difficiles 3.Vive la liberté-Réponses aux questions tires de la leçon-Grammaire: Les adjectives masculines ou féminines-Les article définies et indéfinis-Singuliers et pluriels.

OUTCOME :The content of unit 2 to experience the basic formations of words and its basic grammar by differentiating with English.

UNIT III-LECON4-6**15**

AIM : Is to motivate the students community by teaching about the Francophonie.

CONTENT :Leçons 4. L'heure c'est l'heure 5.Elle va revoir sa Normandie 6.Mettez-vous d'accord groupe de nom-Réponses aux questions tires de la leçon-Grammaire :A placer et accorder l'adjectif en groupe de nom-Préposition de lieu-A écrire les nombres et l'heure en français

OUTCOME :This imparts the additional information in terms of general in the sense of geographical and culture.

UNIT :IV-LECON 7-9**15**

AIM : Is to teach about the intermediate level of French grammar

CONTENT :Leçon 7.Trois visages de l'aventure , 8. A moi Auvergne 9.Recit de voyage- Réponses aux questions tirées de la leçon- Grammaire : Adjectif possessif- Les phrases au présent de l'indicatif-Les phrases avec les verbes pronominaux au présent.

OUTCOME :Enable students for framing the basic sentence.

UNIT :V- COMPOSITION :

15

AIM :Is to teach about the basic content of essay and letter writing.

CONTENT :A écrire une lettre à un ami l'invitant à une célébration différente
ex :mariage-A faire le dialogue- A lire le passage et répondre aux questions.

OUTCOME :Making the students community to know the French format of letter writing and essay writing.

TOTAL 75HRS

TEXTBOOK :

Jack GIRARDER & Jean Marie GRIDLIG, <<Méthode de Français PANORAMA>>, Clé Internationale, Goyal Publication ,New Delhi Edition 2014.

REFERENCE BOOKS:

DONDO Mathurin, "Modern French Course", Oxford University Press, New Delhi Edition 2014.

Nithya Vijayakumar get ready French grammar-Elementary Goyal publications ,New Delhi Edition 2014.

WEB SITE RESOURCES LINK;

<https://www.thoughtco.com/french-reading-tips-1369373>

<https://www.bnf.fr/fr>

<https://www.laits.utexas.edu/tex/>

Course Objective: To enable the students to develop their communication skills effectively. To make students familiar with the English Language. To enrich vocabulary in English. To develop communicative competent.

UNIT I	DETAILED POEMS I	15
	1. On His Blindness - John Milton	
	2. The Village Schoolmaster - Oliver Goldsmith	
	3. The Daffodils - William Wordsworth	
UNIT II	DETAILED POEMS II	15
	1. Night and Death - Joseph Blanco White	
	2. The Ballad of Father Gilligan - W.B.Yeats	
UNIT III	PROSE	15
	1. Martin Luther King Jr. - Coretta s King	
	2. Albert Schweitzer - Norman Wymar	
	3. Stanley Finds Livingstone - Lawrence Wilson	
	4. Srinivasa Ramanujan - C.P. Snow	
	5. My Days - R.K. Narayan	
UNIT IV	GRAMMAR	15
	1. Articles	
	2. Prepositions	
	3. Tenses	
	4. Wh - Questions	
	5. Synonyms and Antonyms	
	6. One Word Substitution	

7. Reading Comprehension
8. Filling up Forms
9. Railway Reservation/ Cancellation Forms
10. Bank-Chalan
11. Convocation Form
12. Money Order Form

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

- CO1 Examine the language of prose.
- CO2 Utilize instructions on fundamentals of grammar
- CO3 Develop their own style of writing after studying diverse prose
- CO4 Classify different essays on the basis of their types.
- CO5 Critically comment on the textual content of prose.

Books Prescribed:

1. Mahadevan, Usha. Empower with English, Sun Beams - 1. Emerald Pub: Chennai.
2012. Print.

Web Sources:

- <https://www.gradesaver.com/>
- <https://www.enotes.com/>
- <https://www.jstor.org/>
- <https://www.sparknotes.com/>

<https://www.cliffsnotes.com/>

Course Objective: To give an insight into the basics of Accounting Concepts and Principles to Prepare to Students to have the foot hold in Accounts.

UNIT I INTRODUCTION TO ACCOUNTING 15

Meaning and definition of accounting- functions of accounting – limitations of accounting – accounting concepts and conventions, systems of accounting – single entry system – double entry system – subsidiary books including cash book – trial balance – rectification of errors.

UNIT II PREPARATION OF FINAL ACCOUNTS 15

Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, income received in advance, depreciation, additional bad debts, provision for doubtful debts, provision for discount on debtors, interest on capital, interest on drawing, discount on creditors and creation of various reserves.

UNIT III BANK RECONCILIATION STATEMENT AND ACCOUNTS 15

Bank reconciliation statement – Importance of Bank Reconciliation Statement – Scope of Bank Reconciliation Statement - Insurance Claim Account – loss of property and stock – average clause.

UNIT IV CALCULATION OF DEPRECIATION UNDER DIFFERENT METHODS

15

Depreciation accounts – definition and causes of depreciation – need for depreciation – methods of calculating the amount of depreciation – straight line method – diminishing balance method.

UNIT V SINGLE ENTRY SYSTEM OF ACCOUNTING 15

Single entry system – salient features – limitations of single entry system – distinction between single entry system and double entry system – ascertainment of profit – net worth method – conversion method (simple problems only)

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Interpret knowledge of Financial Accounting to practical situations
CO2	Apply accounting principles for determining Profit/ Loss
CO3	Apply accounting practices for Reconciliation
CO4	Solve problems relating to depreciation of assets
CO5	Make use of Single entry system for calculating profit

Text books:

1. T.S.Reddy & A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, “ Financial Accounting”, Tata MC Graw Hill Ltd, 2003.

References:

1. Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand & Company Ltd., 2002, Reprint – 2008.

WebLink

https://www.youtube.com/watch?v=ni1u_AvTX0E

<https://www.youtube.com/watch?v=wXxIZDt2W8E>

<http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>

Course Objective:

1. To help the students gain understanding of the functions and responsibilities of managers.
2. To provide them tools and techniques to be used in the performance of the managerial job.
3. To enable them to analyze and understand the environment of the organization.
4. To help the students to develop cognizance of the importance of management principles.

UNIT I IMPORTANCE AND EVOLUTION OF MANAGEMENT THOUGHT 15

Management – Meaning – Definition – Importance – Nature and Scope – Process – Functions of Management – Role of Manager – Levels of Management – Development of Scientific Management – Contribution of Henry Fayol and F.W. Taylor.

UNIT II PLANNING AND DECISION MAKING 15

Planning – Nature - Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedure, methods of Decision Making – Process of decision making – Types of Decision.

UNIT III ORGANISATION STRUCTURE 15

Organizing – Types of organization – Organization structure – Span of Control – Departmentalization - Informal Organization.

UNIT IV AUTHORITY AND RESPONSIBILITY AND RECRUITMENT PROCESS AND TRAINING 15

Authority – Delegation – Decentralization – Responsibility – Recruitment - Sources – Selection – Stages In Selection – Training - Benefits of Training – Methods of Training.

UNIT V PROCESS OF MOTIVATION, COMMUNICATION, CO - ORDINATION AND CONTROL 15

Motivation – Need and Importance – Communication – Importance – Elements - Channels – Types – Barriers to Communication – Guide lines for ensuring Effective Communication – Co-ordination – Need - Principles of Co-ordination – types of Co-ordination – Controlling – Importance – Steps in Controlling.

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Make use of Management techniques, theories and Policies
CO2	Construct a Plan successfully in every walk of life
CO3	Organize structure and its types
CO4	Authority and Responsibility and stages in selection and training benefits
CO5	Summarise Motivation, Communication, co-ordination and control

Text books:

1. P.C. Tirpathi And P.N. Reddy, "Principles Of Management", Tata Mcgrawhil New Delhi, 1991.
2. J.Jayashankar, "Business Management", 1st Edition Margham Publication, Chennai, 2004.

References:

1. N.Premavathi, "Principles of Management", 2nd Edition Sri Vishnu Publication, Chennai, 2003.
2. Weirich And Koontz, "Management – A Global Perspective", 10th Edition, 1993.

WebLink

<https://www.slideshare.net/anujbhatia09/business-management-70063793>

<https://www.youtube.com/watch?v=mP2TgtIXUN8>

Objective : To study the application of economics concepts for the modern business

UNIT I INTRODUCTION TO MANAGERIAL ECONOMICS 15

Managerial economics – Definition, Nature and scope – Decision Making – Risk and Uncertainty – Concept of Efficiency.

UNIT II LAWS OF DEMAND AND SUPPLY 15

Demand – Law of Demand – Elasticity of Demand – Law of Supply – Demand Forecasting – Consumer durable and Capital Goods – Consumer Surplus.

UNIT III CLASSIFICATION OF COST AND THEORIES OF PROFIT 15

Cost Classification - Short Run and Long Run, Cost Function, Theories of profit – Profit Maximization – Break-Even Analysis.

UNIT IV LAW OF DIMINISHING RETURNS AND ECONOMICS OF SCALE 15

Production Function – Law of Variable Proportions – Law of Returns to Scale – Law of Diminishing Returns – Economics of Scale.

UNIT V TYPES OF MARKETS AND PRICING 15

Price and Output Determination – Under Perfect Competition Monopoly – Monopolistic Competition – Oligopoly – Pricing Objectives and Methods

Total Hours: 75Hrs

Course outcomes

- CO1 Familiar with nature and scope of managerial economics
- CO2 Knowledge on price elasticity and indifference curve.
- CO3 Knowledge on cost and revenue concepts and BEP
- CO4 Aware of factors of production and law of returns to scale
- CO5 Market Classifications, Competition and price determinations

Text books:

1. S.Shankaran, “Managerial Economics”, Margham Economics, Chennai, 2008.
2. R.Cauvery & Others – Managerial Economics. S. Chand And Company, New Delhi, 2018.

References:

1. S.Mukherjee, “Business and Managerial Economics in global Context”, New Central Bank Agency (P) Ltd, Kolkatta, 2009.
2. William F. Samuelson and Stephen G. Marks, “Managerial Economics”, Johny Wiley & Sons, Reprint – 2018

E-References

<https://www.mooc-list.com/tags/managerial-economics>

[https://www.edx.org/learn/managerial economics](https://www.edx.org/learn/managerial_economics)

<https://www.classcentral.com/course/swayam-intoduction-to-managerial-economics-141155>

Course Outcome

At the end of this course students will be able to,

CO1	Measure human mind through the studying of Tamil charity Literature in the aspect of moral value.
CO2	Justify the contemporary social issues through studying Tamil Epics.
CO3	Build the life skills after studying of the poetry.
CO4	Develop narrative skill after reading short stories.
CO5	Improve their own style of writing after studying Terminology methods

பொருள்பெயர்ச்சொல்:

1. பொருள்பெயர்ச்சொல். டி. (பி.டி),
“பொருள்பெயர்ச்சொல்”, பொருள்பெயர்ச்சொல், 2008.
2. பொருள்பெயர்ச்சொல். டி.,
“பொருள்பெயர்ச்சொல்”, பொருள்பெயர்ச்சொல், 2007.

பொருள்பெயர்ச்சொல்:

1. பொருள்பெயர்ச்சொல். டி., “பொருள்பெயர்ச்சொல்”, பொருள்பெயர்ச்சொல், 2007.
2. பொருள்பெயர்ச்சொல். டி., “பொருள்பெயர்ச்சொல்”, பொருள்பெயர்ச்சொல், 2009.
3. பொருள்பெயர்ச்சொல். டி., “பொருள்பெயர்ச்சொல்”,

பொருள்பெயர்ச்சொல்,
பொருள்பெயர்ச்சொல், 2005.

6 பொருள்பெயர்ச்சொல்

- <http://www.tamilvu.org/library>
- <https://archive.org/>

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HINDI II

5 0 0 5

Course Objective: To enable the students to have the knowledge in contemporary literature of the modern era. It also provides an idea how translation to be effected.

UNIT I **KAHANI AUR EKANKI** **15**

Poos Kee Raat., - **Duzhazar**

UNIT II **EKANKI AUR KAHANI** **15**

. Vaapasi, Akeli.Akbhari vigyapan

UNIT III **KAHANI AUR ANUVAD** **15**

Sharandatha - Anuvad anuched angreji se hindi me karne ke liye.

UNIT IV **EKANKI AUR ANUVAD** **15**

Raat ke Raahi Main Bhi Maanav hoonAnuvad anuched angreji se hindi me karne ke liye.

UNIT V **KAHANI ,EKANKI AUR ANUVAD** **15**

Parda -Yeh Meri Janma Bhoomi Hai -anuvad anuched angreji se hindi me karne ke liye

Total: 75 Hrs

Course Outcome

At the end of this course

- CO 1 Students will know the importance & process of translation
- Co 2 They can develop the skill of translation
- CO 3 will know the different writing skills of authors
- CO 4 gain knowledge in hiindi literature

CO 5 will acquire knowledge in hindi sahithya

Text/Reference book :

Adhi rath ke baad ,by Shankar shah ,kitabghar prakashan ,2000

Idgah by Premchand,Bharathiya gyan peeth ,NewDelhi ,

Jamun ka ped by Krishna Chandra, Deepak publishers, Nov. 2019

Pitha by gyan ranjan,Rajkamal publication,Jan 2018

Glossary of Administrative terms ,Commission for scientific terms & Technical Terminology,2007

Patralekhan kala by Dr.Shivshankar Pandey,2018

Gadya khosh

Weblinks:

<https://premchandstories.in/eidgaah-story-munshi-premchand-pdf/>

<https://www.google.com/search?q=pita+by+gyan+ranjan&oq=pitha+by+gya&aqs=chrome.1.69i57j0i13j0i22i30.10387j0j4&sourceid=chrome&ie=UTF-8>

<http://db.44books.com/2020/04/%E0%A4%86%E0%A4%A7%E0%A5%80-%E0%A4%B0%E0%A4%BE%E0%A4%A4-%E0%A4%95%E0%A5%87-%E0%A4%AC%E0%A4%BE%E0%A4%A6.html>

<http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0%A4%B8%E0%A4%BF%E0%A4%82%E0%A4%B9 / %E0%A4%85%E0%A4%9C%E0%A5%8D%E0%A4%9E%E0%A5%87%E0%A4%AF>

<http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0%A4%B8%E0%A4%BF%E0%A4%82%E0%A4%B9 / %E0%A4%85%E0%A4%9C%E0%A5%8D%E0%A4%9E%E0%A5%87%E0%A4%AF>

20LFRE21

FRENCH II

5 0 0 5

Course Objective: To fortify the grammar and vocabulary skills of the students. Enable the students have an idea of the French Culture and Civilization.

UNIT: I - 10-11

09

AIM :Is to teach about the tense and objects.

CONTENT :Leçons :10 Les affaires marchent,11 un repas midi a problèmes- Réponses aux questions tires de la leçon-grammaire :présent progressif passe récent ou future proche-complément d'Object directe-complément d'objet

OUTCOME :This enable students to learn the language without any grammatical errors.

UNIT II- LECON 12-13

09

AIM : Is explain about the pronouns and their differences.

CONTENT : Leçons12 :tout est bien qui fini bien,-13 aux armes citoyens-réponses aux questions tires de la leçon-grammaire :les pronoms<<en ou y>> rapporter des paroles-Les pronoms relatifs que, qui ou ou.

OUTCOME :As a result of the content makes the students to known about the types of pronouns and their useage.

UNIT III-LECON14-15

09

AIM : Is to involve the students by making them to frame the own simple sentence without any grammatical mistakes.

CONTENT :Leçons 14.Qui ne risque rien n'a rien-15.la fortune sourit aux audacieux-réponses aux questions tires de la leçon-grammaire : comparaison-les phrases au passe compose.

OUTCOME :This imparts the students in order to develop their basic writing skills.

UNIT :IV-LECON 16-18

09

AIM : Is to teach about the intermediate level of French grammar

CONTENT : Leçons 16 la publicité et nos rêves 17 la France la monde 18 campagne publicitaire réponses aux questions tirées de la leçon-grammaire :les phrases à l'imparfait-les phrases au futur

OUTCOME :Enable students for framing the basic sentence.

UNIT :V- COMPOSITION :

09

AIM :Is to teach about the basic content of essay and letter writing.

CONTENT :À écrire une lettre à un ami l'invitant à une célébration différente
ex :mariage-À faire le dialogue- À lire le passage et répondre aux questions.

OUTCOME :Making the students community to know the French format of letter writing and essay writing.

TOTAL 45 HRS

TEXTBOOK :

Jack GIRARDER & Jean Marie GRIDLIG,<<Méthode de Français PANORAMA>>, Clé Internationale, Goyal Publication ,New Delhi Edition 2014.

REFERENCE BOOKS:

DONDO Mathurin, "Modern French Course", Oxford University Press, New Delhi Edition 2014.

Nithya Vijayakumar get ready French grammar-Elementary Goyal publications ,New Delhi Edition 2014.

WEB SITE RESOURCES LINK:

<https://www.thoughtco.com/french-reading-tips-1369373>

<https://www.bnf.fr/fr>

<https://www.laits.utexas.edu/tex/>

20LENG21

ENGLISH - II

5 0 0 5

Course Objective: To enable the students to develop their communication skills effectively. To make students familiar with the English Language. To enrich vocabulary in English. To develop communicative competent

UNIT I	PROSE-I	15
	1. On Saying 'Please' - A.G. Gardiner	
	2. Women, Not the Weaker Sex - M.K. Gandhi	
	3. The Sky is the Limit - Kalpana Chawla	
UNIT II	PROSE-II	15
	4. Polluting the World - Edgar I. Baker	
	5. Dimensions of Creativity - Dr. A. P. J. Abdul Kalam	
	6. The Message of Visva - Bharati	
UNIT III	SHORT STORIES	15
	1. Open Window - H. H. Munro (Saki)	
	2. The Lion's Share - Arnold Bennett	
	3. The Sparrows - K.A. Abbas	
	4. The Cop and The Anthem - O- Henry	
	5. The Necklace - Guyde Maupassant	
UNIT IV	FUNDAMENTAL GRAMMAR SKILLS	15
	1. Question Tags	
	2. Concord	
	3. Reported Speech	
	4. Idiom and Phrases	
UNIT V	ADVANCED GRAMMAR SKILLS	15
	5. Conditional Clauses	
	6. Cause and Effect	
	7. Simple, Complex, Compound	
	8. Framming Questions	

Course Outcome

At the end of this course students will be able to,

CO1 Feel confident to speak in different situations.

CO2 Learn befitting vocabulary words.

CO3 Have the ability to visualize speaking situations.

CO4 Be conversant with other conversational situations.

CO5 Categorize the nature of questions asked usually in interviews

Books Recommended:

- English Conversation Practice, D.H.Spencer, Oxford. 2001
- Communicative English by Department of English, National College(Autonomous), Trichy.2008

Web Sources:

- <https://self-publishingschool.com/how-to-write-dialogue/>
- <https://www.masterclass.com/articles/how-to-write-dialogue>

Course Objective: To enable the students to prepare different kinds of Financial Statements.

UNIT I BRANCH ACCOUNTING 15

Branch accounts – objectives of branch accounts – types of branches – dependent branches – independent branch – accounting system.

UNIT II DEPARTMENTAL ACCOUNTS 15

Departmental accounts – accounting procedure – allocating procedure – allocation of common expenses – interdepartmental transfer

UNIT III ACCOUNTS RELATING TO HIRE-PURCHASE AND INSTALLMENT SYSTEM 15

Hire purchase and installment system – hire purchase trading account – stock and debtor system – installment system.

UNIT IV ADMISSION, RETIREMENT AND DEATH OF A PARTNER 15

Partnership accounts – admission – retirement – death of a partner

UNIT V DISSOLUTION, INSOLVENCY AND GRADUAL REALISATION AND PIECE MEAL DISTRIBUTION 15

Dissolution of partnership firm – dissolution accounts – insolvency of partners – gradual realization of assets and piecemeal distribution.

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Explaining Branch accounting concepts and its objectives & Types
CO2	Solving Departmental accounting problems by explaining allocation procedure, allocation of common expenses and interdepartmental transfer.

CO3	Analysing Hire purchase problems by using hire purchase Trading account, stock & Debtors system and also to study Installment system,
CO4	Understanding the concept of Admission, retirement and death of a partner in case of Partnership accounts and solving problems.
CO5	To develop idea about dissolution of partnership and procedures.

Text books:

1. T.S.Reddy & A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, “ Financial Accounting”, Tata MC Graw Hill Ltd, 2003.

References:

1. Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand & Company Ltd., 2002, Reprint – 2008.

Weblink:

https://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf

<https://www.youtube.com/watch?v=wXxIZDt2W8E>

Course Objective: To acquaint students with the principles of Business law. To impart the basic Knowledge in Contract Act.

UNIT I INTRODUCTION TO THE CONTRACT 15

Indian contract act 1872 – definition of contract – essential elements of a valid contract – classification of contracts – offer and acceptance – consideration.

UNIT II CAPACITY OF CONTRACT 15

Capacity to contract – persons to be incompetent to contract – minors – persons of unsound mind – persons disqualified by any law to which they are subject – free consent – legality of object – void agreements – illegal agreements.

UNIT III PERFORMANCE AND BREACH OF CONTRACT 15

Performance of contract - tender – quasi contract, discharge of contract – remedies for breach of contract

UNIT IV CONTRACT OF AGENCY 15

Contract of Agency – Creation of Agency – Types of Agents – Duties, Rights and Liabilities of principal and agent – Termination of Agency

UNIT V SALE OF GOODS ACT, 1930. 15

Sale of goods act 1930 – Essential of a contract of sale – sale and agreement to sell – formation – caveat emptor – implied conditions and warranty – rights of unpaid seller. Sale

of goods act 1930 – Essential of a contract of sale – sale and agreement to sell – formation – caveat emptor – implied conditions and warranty – rights of unpaid seller.

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Explain contract and Explain its classification
CO2	Summarise an idea about qualification and disqualification of contract
CO3	Explain about Performance and breach of contract
CO4	Build knowledge about law of Agency
CO5	Summarise the entire provisions relating to Sale of goods Act 1930.

Text books:

1. N.D.Kapoor, “Business Law”, Sultan Chand Publishers, 2018.
2. R.S.Pillai, “Business Law”, S. Chand Publishers, 2011.

References:

1. M.R.Srinivasan, “Business Law”, Margham Publishers, 2009.
2. Richard Lawson & Douglas Smith, “Business Law for business and Marketing Students”, Butterworth – Heinemann Publication, 3rd Edition, 2011.

Weblink:

<https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Business-Law.pdf>

https://ebooks.lpude.in/commerce/bcom/term_1/DCOM103_COMMERCIAL_LAW.pdf

[f](#)

Course Objective: To provide an idea of international trade and its economic implication. To enable students to have a feel of the Theories of International Economics.

UNIT I INTERNATIONAL TRADE 15

Introduction – Definition – Need – Types International Trade – Difference Between Internal and International Trade - Importance of International Trade in Global Context.

UNIT II THEORIES OF FOREIGN TRADE 15

Theories of Foreign Trade, Absolute, Comparative and Equal Cost Differences (Adam Smith, Ricardo, Haberler's Heckscher and Ohlin Theories only).

UNIT III BALANCE OF PAYMENT AND BALANCE OF TRADE 15

Balance of Trade, Balance of Payment – Concepts – Balance of Payment, Causes of Disequilibrium – Fixed and Floating Exchange Rates.

UNIT IV INTERNATIONAL MONETARY SYSTEM 15

Market, International Monetary System – International Liquidity – IBRD – Money.

UNIT V WTO AND INDIA 15

WTO and Its Implication with special Reference to India. Trips & Trims.

Total: 75Hrs

Course Outcome:

- CO1 - Aware of the gains of International Trade
- CO2 - Knowledge about theories of International Trade
- CO3 - Knowledge on BOP and BOT
- CO4 - Aware of objectives of SAARC, BRICs and South-South Co-operation
- CO5 - Aware of WTO and role of IMF and World Bank

References

1. Robert, J, Thomson – International Economics (2008).

2. Dominick Salvatore, International Economics, Tata McGraw – Hill Publishing Company Ltd, 2005.
3. Peter B. Kenen, International Economics, Cambridge University Press, 1996.

WEBLINK:

<https://www.mooc-list.com/tags/managerial-economics>

<https://ocw.mit.edu/courses/economics/14-581-international-economics-i-spring-2013/lecture-notes/>

20CBCO31

BUSINESS STATISTICS

5 0 0 5

Course Objective: To impart the basis in Statistics to help students acquire new skills on the application of statistical tools and techniques in Business decision-making.

UNIT I INTRODUCTION TO STATISTICS 15

Introduction to statistics -scope of statistics – limitations of statistics – diagrammatic and graphical representation.

UNIT II MEASURES OF LOCATION AND DISPERSION 15

Measure of location – mean – median – mode – geometric mean – harmonic mean – measures of dispersion – quartile deviation – mean deviation – standard deviation.

UNIT III MEASURES OF CORRELATION AND REGRESSION 15

Correlation – scatter diagram – types of correlation – regression – method of least squares– simple problems.

UNIT IV BASIC THEORIES OF PROBABILITY 15

Introduction to probability – different approaches of probability – addition theorem – multiplication theorem – conditional probability – Bayes’ theorem.

UNIT V TIME SERIES ANALYSIS AND INDEX NUMBER 15

Time-series analysis – components –trends – seasonal variation – cyclical variation – irregular variation – index number : introduction – construction of index numbers – laspeyre’s method – Paasche’s method – Fischer’s and Kelly’s methods – chain index.

Total: 75Hrs

Course Outcome:

At the end of the course the students will be able to

CO1: Describe and discuss the key terminology, concepts tools and techniques used in Statistical analysis

CO2: Critically evaluate the underlying assumptions of analysis tools of measures of central tendency and dispersion

CO3: Understand and critically discuss the issues surrounding of correlation and Regression

CO4: Solve a range of problems using the techniques by time series and index numbers of data.

CO5: Discuss critically the uses and limitations of Testing of hypothesis

TEXT BOOKS

1. S.P.Gupta, Statistical Methods. Sultan Chand & Sons, New Delhi, 2005
2. S.C. Gupta and V.K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, 3rd Edition, 2001.

REFERENCE BOOKS

1. P.R. Vittal, Business Statistics, Margham Publications, Second Edition, 2012.
2. Beri G, Business Statistics, Tata McGraw Hill Publishing Company Limited, 2009.
3. S.P. Rajagopalan and R. Sattanathan, Business Statistics and Operations Research, Vijay Nicole Pvt. Ltd. 2011

Web source links

1. <https://d3bxy9euw4e147.cloudfront.net/oscms-prodems/media/documents/IntroductoryBusinessStatistics-OP.pdf>
2. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>

Course Objective: To Impact Company Accounts to understand and appreciate the Provisions of the companies act 1956. To give them an exposure to calculate the value of Goodwill and shares.

UNIT I ISSUE OF SHARES AND DEBENTURES 15

Issue of shares and debentures – various kinds of issues – forfeiture – re-issue – underwriting of shares and debentures.

UNIT II REDEMPTION OF PREFERENCE SHARES AND DEBENTURES 15

Redemption of preference shares and debentures – purchase of business – profits prior to incorporation – Treatment of profit or loss prior to incorporation.

UNIT III COMPANY FINAL ACCOUNTS 15

Preparation of company final accounts – company balance sheet preparation – computation of managerial remuneration.

UNIT IV VALUATION OF GOODWILL AND SHARES 15

Valuation of good will and shares – Factors affecting value of goodwill – Methods of valuation of shares – Computation of valuation of goodwill and shares.

UNIT V INTERNAL RECONSTRUCTION 15

Alteration of share capital – internal reconstruction and reduction of capital – different kinds of alteration of share capital – Procedure for alteration reducing share capital – Accounting entries for alteration and reduction of share capital.

Total:75Hrs

Course Outcome

At the end of this course students will be able to,

CO1	To give outline on issue of shares and debentures
CO2	To find out the procedure for redemption of preference shares and to teach treatment of profit or loss prior to incorporation
CO3	To analyse the financial position by preparing final accounts of companies and calculating managerial remuneration

CO4	Apply their knowledge for the valuation of shares and debentures
CO5	Develop ideas for the alteration of share capital

Text book:

1. T.S. Reddy & Murthy, “Corporate Accounting”, Margham Publications, Reprint, 2013.

References:

1. Dr. S. Kr.Paul & Chandri Paul, “Corporate Accounting”, New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, “Corporate Accounting”, Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, “Corporate Accounting”, Atlantic Publication, First Edition, 2007.

WEBLINK

<https://youtu.be/b7K44y18sjA>

<https://nptel.ac.in/>

<https://www.geektonight.com/corporate-accounting-notes/>

20CBCO33 COMPANY LAW AND SECRETARIAL PRACTICE-I

5 0 0 5

UNIT I

15

Introduction – Definition of company – Characteristics – advantages – lifting of the corporate veil – kinds of company – The company’s Act, 1956 (overview) – The company Secretaries Act, 1980 (overview).The Companies Act 2013 - Salient Features of the Act, 2013- Highlights of the Act, 2013 – Companies Act 1956 Vs. Companies Act 2013 – One Person Company Limited (OPC) –

Provisions for OPC – Types of OPC – Restrictions of OPC. (10 Hours)

UNIT II

15

Secretary – definition – types of secretaries – company secretary – legal position – qualifications – appointment – rights, duties and liabilities – dismissal of company secretary.(10 Hours)

UNIT III

15

Formation of company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – promoter – preliminary contracts – Duties of secretary at the promotion stage – Memorandum of Association – Articles of Association – contents – alteration – secretary’s duties.

Prospectus – contents – Misstatement in prospectus and their consequences – statement in lieu of prospectus – commencement of business – duties of secretarial at commencement stage.(25 Hours)

UNIT IV

15

Share capital – meaning – kinds – Alteration of capital – Reduction of capital – secretarial procedure for reduction of capital – Rights shares – Guidelines for the issue of fresh capital – secretary’s duties in connection with issue of shares – Bonus shares – Guidelines – Secretarial duties. Buy-back of shares (u/s 77A, 77B, 77C) –Issue of sweat equity shares-Dematerialization.(25Hours)

UNIT V

15

Membership in company – Member and Shareholders – who can become a member, - Cessation of membership – Rights and liabilities of members – Register and index of members.(20 Hours)

Course Outcome

At the end of this course students will be able to,

CO1	Summarize Procedure for Incorporation of the company
CO2	Analyze Sources of raising capital.
CO3	Evaluate Role and importance of Company Secretary and key managerial personnel.
CO4	Discuss Matters to be stated in the prospectus.
CO5	Describe Membership in a company

RECOMMENDED BOOKS

- N.D. Kapoor – Company law and secretarial practice (Provisions of Company’s Act 2013) Reference Books:
- P.P.S. Gogna - A Text book of company law
- P.K Ghosh& Dr. V.Balachandran - Outline of company secretary practice
- B.N.Tondon – Manual of Secretarial Practice

Weblink:

https://books.google.co.in/books/about/Company_Law_Secretarial_Practice_N_D_Kap.html?id=47niDwAAQBAJ&printsec=frontcover&source=kp_read_button&newbks=1&newbks_redir=1&redir_esc=y

Course Objective: To help students to Understand the working of Financial System in India. To introduce them to the view areas of merchant banking, Leasing, Factoring and Insurances.

UNIT I FINANCIAL SERVICES 15

Introduction to Financial Services – Meaning and Importance Of Financial Services – Types Of Financial Services – Financial Services And Economic Environment – Players in Financial Services Sectors.

UNIT II MERCHANT BANKING 15

Merchant Banking – Functions – Issue Management – Managing Of New Issue – Underwriting – Capital Market – Stock Exchange – Role of SEBI.

UNIT III LEASING AND HIRE PURCHASE 15

Meaning and Defintion of Leasing - Leasing and hire purchase concepts and Features – types of lease accounts.

UNIT IV FACTORING 15

Meaning and Definition of Factoring - Factoring – functions of Factor – Consumer Finance – venture capital – mutual funds – Credit rating.

UNIT V INSURANCE 15

Meaning and definition of Insurance - Insurance – different types – life, marine, fire, motor, health, pension, plan, annuity, rural Insurance, Insurance law and regulation Brief Introduction IRDA act, insurance act 1938.

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Get outline about the fundamentals of financial services and its players
CO2	Apply their knowledge for new issue and underwriting in capital markets and summarize their knowledge about Merchant banking
CO3	Compare and contrast Leasing and Hire purchase dealings

CO4	Apply their knowledge about factoring towards real life situations
CO5	Relate their knowledge on Insurance companies and different types of policies to make investment decisions

Text book:

1. B.Santhanam,, “Financial Services”, Margham Publications.2006
2. M.Y. Khan, “Financial Services”, Tata Mc Graw Hill, 2004.

References:

1. K. Sasidharan, Alex Mathews, “Financial Services”, Tata Mc Graw Hill, 2010.
2. B. S. Bhatia, G. S. Batra, “Management of Financial Services, Deep & Deep Publications Pvt Ltd., 2008.

Weblink:

https://ebooks.lpude.in/commerce/bcom/term_5/DCOM304_DCOM503_INDIAN_FINANCIAL_SYSTEM.pdf

<https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Indian-Financial-System.pdf>

Course Objective: To impart the knowledge of various concepts of Operations Research. This course will also serve as a prerequisite for post graduate and specialized studies and research.

UNIT I INTRODUCTION TO OPERATION RESEARCH

15

Introduction to OR – Scope of OR in Business – Linear Programming Problems – Formulation of LPP – Graphical method of solution.

UNIT II LINEAR PROGRAMMING PROBLEMS

15

Linear Programming Problems-Standard form of LPP-Canonical form of LPP-Simplex method.

UNIT III TRANSPORTATION PROBLEMS AND ASSIGNMENT PROBLEMS

15

Transportation Problems : Introduction-Balanced and Unbalanced Transportation Problems-IBFS for finding North West Corner Rule-Least Cost Method- Vogel's Approximation Method-MODI Method.

Assignment Problems: Introduction-Balanced and Unbalanced Assignment Problems-Maximization case in Assignment Problems.

UNIT IV NETWORK ANALYSIS

15

Network Analysis: Introduction – Basic Terminologies –Construction of Network-Critical Path method(CPM)- PERT- Float analysis-Total Float-Free Float-Independent Float-Difference Between CPM and PERT.

UNIT V SEQUENCING AND GAME THEORY

15

Sequencing Problems: Introduction- Processing 'n' jobs on 2 machines-Processing 'n' jobs on 3 machines-Processing 'n' jobs on 'm' machines.

Game Theory: Introduction – Two Person Zero sum Games –Game with Saddle Point-Game Without Saddle Point-Solution of 2x2 games without Saddle Point- Dominance Property-Graphical Method for 2xn or mx2 games.

TOTAL HOURS :75Hrs

Course Outcome:

At the end of the course the students will be able to

CO1: Identify and develop operational research models from the verbal description of the real system.

CO2: Use mathematical technique to solve the transportation and assignment problems.

CO3: Develop a report that describes the network model and the solving technique, analyze the results

CO4: To understand the decision-making processes in sequencing problems.

CO5: To understand the decision-making processes in game theory

Text Books:

1. P. K. Gupta, Man Mohan, KantiSwarup: "Operations Research", Sultan Chand, 2008.

2. V. K. Kapoor: "Operations Research", Sultan Chand & Sons, 2006

3. J. K. Sharma: Operations Research Theory & Applications, Macmillan India

Limited, fifth edition.2013

Reference Books:

1. Hamdy Taha, Operations Research, 8th Edition, Pearson Education, 2009.

2. Sharma J.K, Operations Research, 3rd Edition, Macmillan Business Books, 2009.

3. Sundaresan V, Ganapathy K.S, Ganesan K, Resource Management Technique- Lakshmi Publications, 2003.

4. Kanti swaroop, Gupta P. K, Man Mohan, Operations Research, 14th Edition, Sultan Chand & Sons, 2008.

5. Kalavathy S, Operations Research, 2nd Edition, Vikas Publications, 2009.

Web source link

1. <https://www.bbau.ac.in/dept/UIET/EME-601%20Operation%20Research.pdf>
2. <https://thalis.math.upatras.gr/~tsantas/DownloadFiles/Taha%20-%20Operation%20Research%208Ed.pdf>

Course Objective: To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.

UNIT I ACCOUNTS RELATING TO AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES 15

Amalgamation – Absorption and External Reconstruction of a Company – Purchase Consideration – Methods of Accounting – Accounts for closing the books of the Vendor Company – journal entries in the books of the purchasing company

UNIT II ACCOUNTS OF BANKING COMPANIES 15

Final Accounts of Banking Company – Preparation of Profit and Loss Account – Balance Sheet – Preparation of Schedules.

UNIT III ACCOUNTS OF INSURANCE COMPANIES 15

Final Accounts of Insurance Company – Preparation of Final Accounts of Life Insurance and General Insurance – Revenue Account – Profit and Loss Account and Balance sheet.

UNIT IV LIQUIDATION OF COMPANIES 15

Liquidation – Meaning and Definition – Modes of Winding Up – Statement of Affairs and Deficiency Account – Liquidator’s Final Statement of Accounts.

UNIT V HOLDING COMPANY ACCOUNTS 15

Holding Company- Subsidiary Company – capital Profit – Revenue Profits –Minority Interest – Cost of Control – Mutual Owings – Preparation of Balance sheet - Consolidated.

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Infer idea about Amalgamation, Absorption and External Reconstruction
CO2	Determine profit and Financial position of Banking Companies
CO3	Build knowledge on Insurance company accounts
CO4	Tell why companies and getting liquidated and their procedures
CO5	Compare Holding and subsidiary company accounts

Text book:

1. T.S. Reddy & Murthy, “Corporate Finance”, Margham Publications, Reprint, 2013.

References:

1. Dr. S. Kr.Paul & Chandri Paul, “Corporate Finance”, New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, “Corporate Accounting”, Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, “Corporate Accounting”, Atlantic Publication, First Edition, 2007.

WEBLINK

<https://youtu.be/b7K44y18sjA>

<https://nptel.ac.in/>

<https://www.geektonight.com/corporate-accounting-notes/>

UNIT-I INTRODUCTION 15

Borrowing powers: Meaning – Ultra virus Borrowing- Mortgages and charges- Fixed and floating charges-registration of charges – legal provisions- effects and consequences of non-registration of charge. Debentures- Definition-kinds -Guidelines for the issue of debentures- Duties of secretary- comparison between a shareholder and a Debentures holder.

UNIT-II ESSENTIAL DOCUMENTS OF A COMPANY 15

Company Management: Introduction – Directors- qualification- disqualification- Appointment-vacation-Removal- Specific powers of Directors – Duties of director- liabilities of Directors - Managing Director- Appointment- Disqualification- Managers- Comparison between a Managing Director and a Manager.

UNIT-III COMPANY MANAGEMENT 15

Meetings and Procedures: Introduction-Kinds of Meetings- Meetings of shareholders- Statutory Meeting-Annual General Meeting- Extra- ordinary General Meeting-Class Meetings- Board Meetings-Secretarial work relating of Meetings. - Motions and Resolutions- Types of Resolutions- Agenda-Minutes- Voting and poll-Proxy – Quorum-Chairman of Meeting-Duties of Secretary.

UNIT-IV MEETINGS AND RESOLUTIONS 15

Dividends, Accounts and Audit: Dividend- Definition-Rules regarding dividends – Secretarial procedure regarding payment of Dividends. - Accounts-Statutory Books of account –Annual Accounts and Balance sheet-Secretarial Duties. Auditor-Qualifications- Appointment-Rights, Duties.

Winding Up; Meaning-Modes of winding up-Compulsory winding up – voluntary winding up –Winding up. subject to supervision of court- duties of secretary in respect of winding up- liquidators – duties and powers of liquidator.

Course Outcome

At the end of this course students will be able to,

CO1	Explain Basic provisions of Companies Act 2013
CO2	Discuss Methods of raising funds through deposits and debentures
CO3	Explain the procedure for convening different types of meeting
CO4	Enumerate legal procedure for declaration and payment of dividend
CO5	Describe NCLT and corporate governance

TEXT BOOKS

- N.D. Kapoor – Company law and secretarial practice, Sultan Chand & Sons.

WEBLINK:

https://books.google.co.in/books/about/Company_Law_Secretarial_Practice_N_D_Kap.html?id=47niDwAAQBAJ&printsec=frontcover&source=kp_read_button&newbks=1&newbks_re_dir=1&redir_esc=y

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

Contents:

UNIT 1: INTRODUCTION

15

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

UNIT 2: AUDIT OF COMPANIES

15

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

UNIT 3: SPECIAL AREAS OF AUDIT

15

Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems;

UNIT 4: CORPORATE GOVERNANCE

15

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and

Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

UNIT 5: CORPORATE SOCIAL RESPONSIBILITY (CSR): 15

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

Course Outcome

At the end of this course students will be able to,

CO1	Adopt the appropriate mechanism for effective governance
CO2	Value the shareholder and stakeholder rights and responsibilities
CO3	Adhere to sound principles of direction and management
CO4	Understand the significance of audit committee, its composition and responsibilities
CO5	Implement best practices on corporate management

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
5. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot. (Publishers). (Relevant Chapters)
6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education

7. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education
8. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education
9. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education
10. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press
11. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press
12. Relevant Publications of ICAI on *Auditing (CARO)*.

WEBLINK:

<https://www.iaa.org.uk/resources/corporate-governance/auditing-corporate-governance/?downloadPdf=true>

SYLLABUS

**DISCIPLINE SPECIFIC ELECTIVE
COURSES**

20DBC051

COST ACCOUNTING

5 1 0 6

Course Objective: To familiarize students with the basic concepts of cost and various methods and techniques of costing.

UNIT I INTRODUCTION TO COST ACCOUNTING 15

Cost accounting – Definition – Scope and Objectives of Cost Accounting – Cost Accounting Vs Financial Accounting – Advantages and Limitations of Cost Accounting – Installation of Cost Accounting System – Classification of Cost – Cost Centers and Profit Centers – Methods of Costing – Techniques of Types of Costing.

UNIT II PREPARATION OF COST SHEET 15

Cost Sheet – Tenders and Quotation – Reconciliation of Cost and Financial Accounts

UNIT III MATERIAL CONTROL AND PRICING METHODS 15

Material control – Meaning – Objectives – Essential – Advantages – Purchase control – Centralized Vs Decentralized purchasing – Advantages and Dis-advantages – Purchase procedure – Store Keeping and Stock control and inventory control – Meaning and importance – Duties And Responsibilities of Store Keeper – Centralized and Decentralized stores - Classification and codification of Materials – Stores Records – VED analysis – pricing of material issues FIFO, LIFO, HIFO, Market price, Base stock and Standard price Method.

UNIT IV REMUNERATION AND INCENTIVES 15

Labour Cost – Computation and Control – Labour Turnover – Time Keeping – Remuneration and Incentives – Time Rates System – Price Rate System – Premium and Bonus Plans – Treatment of Ideal Times an Overtime.

UNIT V OVERHEAD COST

15

Over Head Cost – Meaning And Definition - Importance of Over Head Cost – Classification of Over Head Cost – Allocation, Apportionment and Absorption and of Over Head Cost – Primary And Secondary Distribution – Classification Machine Hour Rate.

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Build their knowledge on Cost accounting concepts
CO2	Compare Cost and Financial accounting
CO3	Solve problems on Material control
CO4	Utilize their knowledge on Remuneration and Incentives
CO5	Solve problems using Overhead costs

Text books:

1. Manosh Dutta, “Cost Accounting’, Dorling Kindersley (India) Pvt. Ltd, 2010.
2. T.S. Reddy & Y. Hari Prasad Reddy, “ Cost Accounting”, Margham Publications, 2014.

References:

1. Manash Dutta, “Cost Accounting”, Pearson Education (Singapore) Pvt. Ltd, Second Edition Print, 2005.
2. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, “ Cost Accounting”, S.Chand & Company Ltd, 2010.

Weblink:

https://ebooks.lpude.in/commerce/bcom/term_3/DCOM202_COST_ACCOUNTING_I.pdf

<https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Cost-Accounting.pdf>

20DBC052 INCOME TAX LAW AND PRACTICE – I 5 1 0 6

Course Objective: To introduce students to the basic concepts in Income-Tax. To help them to apply the provisions and complete incomes under various heads.

UNIT I INTRODUCTION TO INCOME TAX 15

Meaning of Income – Canons of Taxation and Income Tax values Act – Important definition Under Income Tax. Act – Residential status – Incidence of Tax of an Individual – Income exempted from tax.

UNIT II HEADS OF INCOME – INCOME FROM SALARY 15

Income From Salary – Allowance perquisites And Their Valuations – Profit in Lien of Salary – Deductions of Salary – Other Related Provisions – Gratuity – Pension – Communication of Pension – Provident Fund and Rebate.

UNIT III INCOME FROM HOUSE PROPERTY 15

Income from House Property – Annual Income – Reduction From Annual Income – Computation of Income From House Property Under Different Circumstances.

UNIT IV INCOME FROM BUSINESS OR PROFESSION 15

Income from Business or Profession – Allowable and Not Allowable Expenses – General Deductions – Computation of Taxable Income from Business or Profession.

UNIT V PROVISIONS RELATING TO DEPRECIATION 15

Depreciation – Meaning – Bases – Rates – Block of Assets – Unabsorbed – Depreciation – Provisions Relating To Depreciation.

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Get outline about Income tax Act
CO2	Relate different heads of income to real life situations especially Income from salary
CO3	Solve problems on Income from House Property
CO4	Make use of provisions relating to Business or Profession in their real life and calculate tax relating to it.
CO5	Solve problems relating to depreciation

Text books:

1. V.B. Gaur & Narang , “Income Tax Law And Practice”, Kalayani Publishers,2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law and Practice” Margham Publications, 2008.

References:

1. [Dr Vinod K. Singhania](#), “Income Tax Law and Practice”, Taxmann Publications Pvt. Limited, 2005.
2. V. Bala Chandran, S. Thothadri, “Taxation Law and Practice”, Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

Weblink:

https://ebooks.lpude.in/commerce/bcom/term_5/DCOM301_INCOME_TAX_LAWS_I.pdf

20DBC053

INDUSTRIAL LAW AND PUBLIC RELATIONS

5 1 0 6

UNIT I

15

FACTORIES ACT, 1948: definitions – health – safety – welfare – working hours of adults. Employment of women – employment of young persons – leaves with wages.

UNIT II

15

MINIMUM WAGES ACT, 1948: Interpretation - Fixing minimum rates of wages – Minimum rate of wages – Procedures for fixing - Committee and Advisory boards – Payment of minimum wages – Register and Records – Inspectors – Claims – Penalties and Procedures – The schedule.

THE INDUSTRIAL DISPUTES ACT, 1947: Definitions – Authorities – Strikes and Lockouts – Layoff and Retrenchment – Special provision relating to Lay – off – Retrenchment and Closure- Penalties

UNIT III

15

PUBLIC RELATIONS: Public relations – Concept – Definition – Scope – Elements – Objectives – Types-benefits- Cultural concept as an adjunct to public relations.

UNIT IV

15

Public relations for education and training – VIP’s public relation officers- Definition – Importance of PROs – Role and functions of PROs. Media – Public relations and the press – Radio - Audio – Visual media – News and features – Press in India.

UNIT V

15

Public relations in Indian economic development – Management – Functions – Professionalism in public relations – Functions of public relations department – Budgeting for public relations – Measurability in public relations evaluations.

TEXT BOOK:

- Balaji and Sreenivasan, Industrial Law and Public Relations – Margham Publications.2018

Reference Books:

- N.D.Kapoor, Mercantile Law – Sultan Chand Publications.2015
- Chawka and Garg, Mercantile Law – Sultan Chand 2011

20DBC061

MANAGEMENT ACCOUNTING

5 1 0 6

Course Objective: To introduce students to the various tools and techniques of management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

UNIT I INTRODUCTION TO MANAGEMENT ACCOUNTING 15

Management Accounting – Meaning – Scope – Objectives – Importance – Limitations – Function – Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting.

UNIT II FINANCIAL STATEMENT ANALYSIS – RATIOS 15

Financial statement Analysis – Meaning-process of Financial Statement Analysis And Interpretation – Types Of Analysis – techniques Of tools of financial statement analysis – Ratio analysis – Meaning of Ratio – Advantage-classification of Ratios – Profitability Ratios – Turnover or Activity Ratio – Solvency or Financial Ratios – Computation Of Ratio.

UNIT III FUND FLOW & CASH FLOW STATEMENT 15

Funds flow statement – Concepts of Funds – Importance or used of Funds Flow Statement – Working capital Statement or schedule Of Changes In Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Advantages And Limitations – Preparation of Cash Flow Statement.

UNIT IV BUDGETING AND BUDGETARY CONTROL 15

Budgeting and Budgetary Control – Meaning And Definition – Objectives of Budgetary Control – Advantages and Limitations – Essential Of Successful Budgetary

Control – Preparation of Budgets – Sales Budget – Production Budget – Materials Budget – Cash Budget – Flexible Budget.

UNIT V MARGINAL COSTING

15

Marginal Costing definition of marginal cost and marginal costing – Salient Features of Marginal Costing – Advantages and Limitations of Marginal Costing – Managerial Costing and Absorption Costing and Absorption Costing – Cost volume profit analysis – Contribution - Break Even Analysis Significance Of Margin Of Safety – Application of Managerial Costing (Simple Problems only).

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Compare and contrast Management Accounting and Financial accounting, Management Accounting and Cost Accounting
CO2	Analyze Financial position of a company by using various Ratios
CO3	Experiment with working capital and calculate Fund flows and cash flows of an organisation
CO4	Plan and prepare different types of budgets
CO5	Solve and take decisions in real life situations using marginal costing techniques

Text books:

1. M Y Khan, PK Jain, “Management Accounting”, Tata Mc Graw hill, Fourth Edition, 2003.
2. I.M. Pandey, “Management Accounting”, Vikas Publishing, third Edition, 2006.

References:

1. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, “ Management Accounting”, Sultan Chand & sons, 5th Edition. 2003.
2. T.S.reddy & Dr. Y. Hariprasad reddy, “Management Accounting”, Margham Publications, Fifth revised Edtion, 2014.

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20DBC062 INCOME TAX LAW AND PRACTICE - II 5 1 0 6

Course Objective: To make the students competent to compute the total income and tax liability of individual assesses and firms. To give them the necessary expertise to file return of income tax and to take up job in filing of tax.

UNIT I INCOME FROM CAPITAL GAINS 15

Capital assets meaning, types cost inflation index, transfer types, transfer not regarded as transfer, Cost of acquisition of various assets, deductions from capital gains. Exemptions u/s 54. Computation of taxable capital gains (including problems)

UNIT II INCOME FROM OTHER SOURCES 15

Interest on securities, Bond washing transactions, Dividends on shares, casual income, family person, Gifts received and other general incomes including deductions, Deemed income.

UNIT III SET-OFF AND CARRY FORWARD OF LOSSES 15

Deductions from gross total income and rebates, clubbing and aggregation of incomes, Set off and carry forward of losses.

UNIT IV ASSESSMENT OF INDIVIDUAL ASSESSES 15

Computation of total income and tax liability of individual assesses, (including problems). Assessments procedure, Filing of returns, Self – assessment, Regular assessment, Best judgment assessment, Income tax authorities.

UNIT V ASSESSMENT OF FIRMS 15

Assessment of firms – Introduction – Assessed for the firm – Book proof – Remunerations rules to partner – Deduction u/s 80 – calculation of income of the firm.

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Make use of Provisions for calculating tax on Capital Gains
CO2	Identify various incomes taxable under Income From Other sources
CO3	Classify various incomes for setting off of losses
CO4	Summarise the provisions of income tax from the beginning and calculate tax for an individual
CO5	Applying rules for calculating tax for a partnership firm

Text books:

1. V.B. Gaur & Narang , “Income Tax Law And Practice”, Kalyani Publishers,2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law and Practice” Margham Publications, 2008.

References:

1. Dr Vinod K. Singhania, “Income Tax Law and Practice”, Taxmann Publications Pvt. Limited, 2005.
2. V. Bala Chandran, S. Thothadri, “Taxation Law and Practice”, Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

Weblink:

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20DBC054

FINANCIAL MANAGEMENT

6 0 0 6

Course Objective: To introduce the students to the vitty – gritty of financial management to understand the role of financial manager to give them an input into various concepts like capital structure planning cost of capital, dividend policies and working capital which will be foundation if they go for management studies.

UNIT I INTRODUCTION TO FINANCIAL MANAGEMENT 15

Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management.

UNIT II CAPITAL STRUCTURE 15

Capital structures planning – Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

UNIT III COST OF CAPITAL 15

Cost of capital – Cost of equity – Cost of preference capital – Cost of debt – Cost retained earnings – Weighted average (or) composite of capital (WACC).

UNIT IV DIVIDEND POLICIES 15

Dividend policies – Factors affecting dividend payment – Company law provisions on dividend payment – Various Dividend models (Walter’s Gordon’s – M.M. Hypothesis) .

UNIT V WORKING CAPITAL 15

Working capital – Components of working capital – Working Capital Operating Cycle – Factors influencing working capital – Determining (or) forecasting of working capital requirements.

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Get an outline about Financial management, its functions and role of Financial manager
CO2	Make use of theories of capital structure and leverage concepts for determining debt and equity proportion
CO3	Compare and contrast different costs of capital such as cost of equity, cost of preference capital, cost of debt and cost of retained earnings
CO4	Analyze various Dividend models using Dividend policies
CO5	Apply their knowledge on working capital and can determine or forecast working capital requirements

Text books:

1. I.M. Pandey , “Financial Management”, Vikas Publishing House Pvt Ltd, 01-Nov-2009
2. P.c. Kulkarni, “Financial Management”, B.G. Sathyaprasad, Himalaya Publications, 2004.

Reference:

1. Dr..V.R.Palanivelu, “Financial Management”, S.Chand Publication,2010

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20DBC055

MARKETING MANAGEMENT

6 0 0 6

Course Objective: to acquaint the students with the basics of marketing to make them understand the consumer behaviour and buying motives

UNIT I INTRODUCTION 15

Nature Scope and importance of marketing – marketing approaches – Role of marketing – Various environmental factors affecting marketing functions – concept of marketing mix – Market – meaning types of market.

UNIT II CONSUMER BEHAVIOUR 15

Consumer Behavior – Meaning and its importance – factors influencing Buying Behavior Buying motives.

UNIT III PRODUCTS 15

Products –Classifications of products – Product characteristics – new product development process – product life cycle – product positioning, Targeting, Branding and Packaging –Market segmentation – needs and basis of segmentation.

UNIT IV PRICING 15

Pricing – Objective of pricing, pricing policies and procedures, Factors influencing pricing decision – importance of distribution, Various kinds of marketing channels.

UNIT V SALES FORECASTING 15

Sales forecasting – Various methods of sales forecasting sales management – Motivation and Compensation of salesman – Personal selling – Direct selling – Sales promotion – An overview of Advertising, Publicity and public Relations.

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Develop an idea about Marketing and its functions
CO2	Get an outline of Consumer behaviour and factors influencing buying behaviour
CO3	Extend their knowledge about Products and its classifications
CO4	Make use of Pricing policies and knowledge about various kinds of channels of distribution for real life situations
CO5	Build an idea about Sales Forecast

Text books:

1. Philp Kotler, “Marketing Management”, Pearson Education, 06-Jan-2018.
2. Slanton , W.J. “Fundamentals of Marketing”, McGraw-Hill, 01-Jan-1994.

References:

1. Rajan Nair, “Marketing Management”, Sultan Chand & Sons, 01-Jan-1995
2. Ramaswany Namakumari, “Marketing Management”, Macmillan India Limited, 2002.

Weblink:

https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf

<https://www.sscasc.in/wp-content/uploads/downloads/BBM/Marketting.pdf>

20DBC056

ORGANISATIONAL BEHAVIOUR

6 0 0 6

Course Objective: to introduce the students the various behaviour of the organizations and their processes to compete in the business world.

UNIT I INTRODUCTION 15

Introduction of Organizational Behaviour: Foundations of Individual Behaviour – Personality, Perception, Learning, Values and Attitudes.

UNIT II MOTIVATION 15

Motivation – Early theories, Contemporary theories, Motivation at work – Designing Motivation Jobs.

UNIT III GROUP BEHAVIOUR 15

Group Dynamics –Group Behaviour, Communication and Group Decision making, Intergroup relations.

UNIT IV LEADERSHIP 15

Leadership – trait, Behavioral and contingency theories; Power and Politics; Trait, Behavioral Analysis (T.A); Work stress

UNIT V CONFLICT 15

Organisational Conflict; Causes, Types of Conflict, Management, Conflict.

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
CO2	Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.
CO3	Analyze the complexities associated with management of the group behavior in the organization.
CO4	Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization

Text books:

1. Dr. Niraj Kumar - Organisational Behaviour, Himalaya Publications, 2010.
2. Dr. P.Subba Rao - Organisational Behaviour, Himalaya Publications, 2009.

References:

1. Dr. V&p. Rao - Organisational Behaviour, Himalaya publications, 2013.
2. Dr. Velay Limarse - Organisational Behaviour, Himalaya Publications, 2018.

Weblink:

[https://ebooks.lpude.in/commerce/mcom/term_1/DMGT103 ESSENTIALS OF ORGANIZATION BEHAVIOUR DCOM401 ORGANISATION BEHAVIOUR.pdf](https://ebooks.lpude.in/commerce/mcom/term_1/DMGT103_ESSENTIALS_OF_ORGANIZATION_BEHAVIOUR_DCOM401_ORGANISATION_BEHAVIOUR.pdf)

20DBC063

CORPORATE FINANCE

6 0 0 6

Course Objective: To help the students understand the working of corporate financial system and investment decision.

UNIT I INTRODUCTION 15

Nature and Scope – Role of Financial Institutions- Valuation of the Firm Dividend Valuation Model- Dividend Policies- Walter Model- Gordon Model- Payment Ratio Divided as a Residual Payment- Mm Irrelevance Doctrine.

UNIT II INVESTMENT DECISION 15

Investment decision- investment analysis- risk analysis probability approach- business failures- mergers- consolidations and liquidations.

UNIT III CAPITAL MARKET 15

Capital market- fiscal policies- government regulations affecting capital market- role of SEBI- stock market.

UNIT IV LEASE FINANCING, VENTURE CAPITAL & MUTUAL 15

Lease financing- venture capital- mutual funds- inflation and financial decisions- derivatives- futures and options.

UNIT V FOREIGN COLLABORATION AND MULTINATIONAL 15

Foreign collaboration- business ventures abroad- international financial institutions- Multinational Corporation.

Total: 75 Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Explain the role of the organisation’s financial managers in realising these strategic objectives
CO2	Approximate the organisation’s cost of capital, and understand how this cost is impacted by taxation, “leverage” and other factors.
CO3	Explain how the corporation’s capital structure, payout policy and risk policy impact upon investment decisions.
CO4	Have good understanding of, and be able to discuss current topical issues under debate in the world of corporate finance.
CO5	Understand the implications of the overarching strategic objectives of the organisation for the finance function.

Text book:

1. Dr.S.C. Kutchal, ”Corporate finance” SultAN & Co- Publication, 2009.

References:

1. Dr. K. Nirmala, “Corporate Finance” Himalaya Publication, 2008.
2. Dr.Matabadal, “Corporate Management” Sukla publications, 2011.

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20DBC064

HUMAN RESOURCES DEVELOPMENT (HRD)

6 0 0 6

Course Objective: To familiarize the students with the human resources development, the development human capacity, which help them to develop their attitudes and knowledge.

UNIT I INTRODUCTION

15

HRD: Definition, Evolution of HRD from Personnel Management, Developmental Perspective of HRD, HRD at Macro and Micro Levels: Outcomes of HRD in the National and Organizational Contexts. Qualities and Competencies required in a HRD Professional. Importance of HRD in the Present Context. Development of HRD Movement in India. Theory and Practice of HRD: HRD Concepts, Subjects of HRD: Human Resource Planning, Potential, Potential Appraisal, Assessment Center, Performance Appraisal including 375 Degree Appraisal.

Organisational Culture And Climate: Meaning and Types of Organizational Culture and Climate; Role of HRD in Promoting a Development Oriented Culture and Climate in the Organizations.

UNIT II DEVELOPMENT HUMAN CAPACITY

15

Development Human Capacity: Aptitude, Knowledge, Values Skills of Human Relations, Responsiveness, Loyalty and Commitment, Transparency, Leadership Development.

Training and Development: Meaning and Scope of Training, Education and Development: Training Need Analysis, Types of Training Internal and External, Outbound Training, Attitudinal Training, Training Effectiveness.

Learning Organization: Organizational Learning, Importance of Experiential Learning, Learning Organization, Knowledge Management, Achieving Organizational Effectiveness and Excellence.

UNIT III HUMAN RESOURCE AUDIT 15

Evaluating HRD: Human Resource Accounting, HR Audit and Bench Marketing, Impact-Assessment of HRD Initiatives on the Bottom-Line of an Organization.

UNIT IV ORGANIZATIONAL DEVELOPMENT 15

Organizational Development (OD) : Meaning of OD, OD Interventions, OD Programs And Techniques: Behaviour Modeling, Gaming, Encounter Groups, Quality of Work life(QWL) and Quality of Life Programs, Grid Training, Benefits of OD: OD Consultant

UNIT V TRAINING AND DEVELOPMENT 15

Recent Trends in HRD and OD: Training for Trainers and HRD Professionals, Promoting Research in HRD and OD. Impact of Developments in the other fields such as Psychology, Business Management, Communication and Information Technology Appraisal, Training and Development, Career Planning & Succession Planning.

Total: 75Hrs

Course Outcome

At the end of this course students will be able to,

CO1	To build an understanding and perspective of Human Resource Development as discipline appreciating learning. strategies to organizational problems.
CO2	To learn the skills of developing a detailed plan for need and implementation of HRD program in the organization.
CO3	To learn role of learning in action as an individual, group and an organization

	in order to develop creative
CO4	To develop a perspective of HRD beyond organizational realities including national HRD.
CO5	To understand contemporary realities of HRD and its interface with technology

Text books:

1. Dr. K.Sundar, “Human Resource Development” , Margham Publications, 2003.
2. Dr. Jayashankar, “Human Resource Development”, Kalyani Publications, 2011.

References:

1. Dr.Tripatti, “Human Resource Development” , Sultan & sons Publications,2018.
2. Dr.S.P.Iyankar “Human Resource Development”, Kalyani Publications, 2010.

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SYLLABUS

GENERIC ELECTIVE COURSES

20GBCO51

CONSUMER AFFAIRS

4 0 0 4

Objective: This paper seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms interface with consumers and the consumer related regulatory and business environment.

UNIT 1: Conceptual Framework

9

Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price(MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.

Consumer buying process, Consumer Satisfaction / dissatisfaction – Grievances – complaint, Consumer Complaining Behavior: Alternatives available to Dissatisfied Consumers, Complaint Handling Process: ISO 10000 suite.

UNIT 2: The Consumer Protection Law in India 9

Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice and restrictive trade practice. Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

UNIT 3: Grievance Redressal Mechanism under the Indian Consumer Protection Law 9

Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Unit 4: Role of Industry Regulators in Consumer Protection 9

Banking: RBI and Banking Ombudsman, Insurance: IRDA and Insurance Ombudsman, Telecommunication: TRAI, Food Products: FSSAI, Electricity Supply: Electricity Regulatory Commission, Real Estate Regulatory Authority.

Unit 5: Contemporary Issues in Consumer Affairs 9

Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings. Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview.

Total :45Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Demonstrate how knowledge of consumer behaviour can be applied to marketing
CO2	Identify and explain factors which influence consumer behaviour
CO3	Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
CO4	Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.
CO5	In a team, work effectively to prepare a research report on consumer behaviour issues within a specific context.

Text Books:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications.
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi.
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company.

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<https://drive.google.com/file/d/1Cr5bDjyVrmEoQjDxNMYGZ16Us9bBSRvz/view?usp=drivesdk>

20GBCO61 DISASTERS MANAGEMENT 4 0 0 4

UNIT I - Introduction to Disasters: 9

Concepts and definitions (Disaster, Hazard, Vulnerability, Resilience, Risks).

UNIT II – Disasters: Classification Causes, Impacts (including social, economic, political, environmental, health, psychosocial etc.) 9

Differential impacts - in terms of caste, class, gender, age, location, disability Global trends in disasters: urban disasters, pandemics, complex emergencies, Climate change.

UNIT III – Approaches to Disasters Risk reduction: 9

Disaster cycle – its analysis, Phases, Culture of safety, prevention, mitigation and preparedness, community based DRR, Structural – non-structural measures, roles and responsibilities of community, Panchayat Raj Institutions/Urban Local Bodies (PRIs/ULBs), states, Centre and other stake-holders.

UNIT IV – Inter-relationship between Disasters and Development: 9

Factors affecting Vulnerabilities, differential impacts, impact of Development projects such as dams, embankments, changes in Land-use etc. Climate Change Adaptation. Relevance of indigenous knowledge, appropriate technology and local resources.

UNIT V - Disaster Risk Management in India 9

Hazard and Vulnerability profile of India Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management Institutional arrangements (Mitigation, Response and Preparedness, DM Act and Policy, Other related policies, plans, programmes and legislation) **Total:45hours**

Course Outcome

At the end of this course students will be able to,

CO1	Understand disasters, disaster preparedness and mitigation measures
CO2	Understand role of IT, remote sensing, GIS and GPS in risk reduction
CO3	Understand disaster management acts and guidelines along with role of various stakeholders during disasters
CO4	To ensure skills and abilities to analyse potential effects of disasters and of the strategies and methods to deliver public health response to avert these effects.

Text Books:

1. Alexander David, Introduction in 'Confronting Catastrophe', Oxford University Press, 2000.
2. Andharia J. Vulnerability in Disaster Discourse, JTCDM, Tata Institute of Social Sciences Working Paper no. 8, 2008.
3. Blaikie, P, Cannon T, Davis I, Wisner B 1997. At Risk Natural Hazards, Peoples' Vulnerability and Disasters, Routledge.
4. Coppola P Damon, 2007. Introduction to International Disaster Management.
5. Carter, Nick 1991. Disaster Management: A Disaster Manager's Handbook. Asian Development Bank, Manila Philippines.

WEBLINK

<https://youtu.be/v6mPtEmHLD8>

<https://drive.google.com/file/d/1CpD3sc9YmExp7rDWgtE8Rpie-udlWI8J/view?usp=drivesdk>

SYLLABUS

**SKILL ENHANCEMENT ELECTIVE
COURSES**

20SBCO31

SOFT SKILL I

2 0 0 2

UNIT I Reading Comprehension and Vocabulary 08

Definitions of reading – types of reading – oral reading – silent reading – reading process – classification of reading – nature of reading – Filling in the blanks – Cloze Exercises –Vocabulary building – Reading and answering question.

UNIT II Listening and Answering Question 08

Listening process – speaker – hearer – types of listening – transitional listening – critical listening – recreational listening – listening for appreciation – selective listening – intensive listening- extensive listening – listening and sequencing sentences – filling in the blanks – listening and answering questions.

Unit III Group Discussion 08

Introduction – Why GD Part of a selection process – Structure of a GD-Strategies in GD – Team work – body language – Debating various points of views – interaction with peers.

Unit IV Conversations 08

Introducing oneself and others, narrating events – making telephonic conversation – Giving instruction – Giving instruction- Expressing purposes and functions- obligation and preferences, Accepting offers and Counseling Face to face Conversations

Unit V Self – Introduction and Role Play 08

Introduction self and greetings- asking for information- offerings- requisitions- inviting – vocabulary building- asking for description.

Total: 40 hrs

Course Outcome:

- CO1 To enhance participant's Business Communication Skills
- CO2 To enhance the participant's Reading, Speaking, Listening and Writing capabilities
- CO3 To engage in a conversation with others to exchange ideas
- CO4 To impart leadership qualities among the participants
- CO5 To express opinions to enhance their social skills

Books Prescribed

- Raman, M. & Sangeeta Sharma. Technical Communication.OUP.2008
- Taylor, Grant.English Conversation Practice. Tata McGraw Hill Education Pvt. Ltd. 2005
- Tiko, Champa & Jaya Sasikumar. Writing with a Purpose.OUP. New Delhi. 1979

Web Sources:

- <https://www.skillsyouneed.com/ips/communication-skills.html>
 - <https://blog.smarp.com/top-5-communication-skills-and-how-to-improve-them>
- <https://blog.hubspot.com/service/phone-etiquette>

20SBCO41

SOFT SKILL II

2 0 0 2

UNIT I

Presentation Skills

08

General presentation methods and developing presentation skill

UNIT II Soft skills (Time Management, Stress Management and Body Language) 08

Time management: Importance, Plan and Execution, Default reason and rectification methods. Stress Management: Stress Impacts over Efficiency and how to manage. Body Language: Its importance and need

UNIT III Resume / Report / Letter Writing

08

Resume: Basic components of a resume, Preparation of a resume, Types of resume Report: How to prepare reports, reports components and structure Letter writing: types of letters, framing letters, basic structure, how to draft a letter

UNIT IV	Frequently asked Questions	08
UNIT V	Interview Skills	08

Aims of Interview expectations and how to fulfill, developing skills

Total: 40 hrs

Course Outcome:

- CO1 To get students to understand the importance of communicating in English
- CO2 To understand effective communication techniques
- CO3 To increase self-confidence through regular practice
- CO4 To encourage active participation in their regular class
- CO5 To enable participants to face large group of audience with confidence

1. Barun K. Mitra, “Personality Development and Soft Skills”. Oxford University Press. New Delhi. 2011.
2. S.P. Sharma, “Personalilty Development”, Pustaq Mahal. New Delhi. 2010.

Reference Books:

1. Meenakshi Raman and Sangeetha Sharma, “Technical Communication”, Oxford University Press. New Delhi, 2009.
2. A.S. Hornby: “Oxford Advanced Learner’s Dictionary of Current English” Oxford University Press, 2007

Web Sources:

- <https://www.skillsyouneed.com/ips/communication-skills.html>
 - <https://venngage.com/blog/presentation-skills/>
- <https://gdpi.hitbullseye.com/Group-Discussion.php>

20SBCO51

NATIONAL SERVICE SCHEME

2 0 0 2

Course Objective: To create awareness among the students why the social services are important to the society.

UNIT I ENVIRONMENT ISSUES 6

Environment conservation, enrichment and Sustainability - Climate change - Waste management - Natural resource management - (Rain water harvesting, energy conservation, waste land development, soil conservations and a forestation)

UNIT II DISASTER MANAGEMENT 6

Introduction to Disaster Management, classification of disasters - Role of youth in Disaster Management

UNIT III PROJECT CYCLE MANAGEMENT 6

Project planning - Project implementation - Project monitoring - Project evaluation: impact assessment

UNIT IV DOCUMENTATION AND REPORTING 6

Collection and analysis of data - Preparation of documentation/reports -
Dissemination of documents/reports

UNIT V PROJECT WORK/ PRACTICAL

6

Workshops/seminars on personality development and improvement of communication skills.

Total: 30Hrs

COURSE OUTCOME

At the end of this course students will be able to,

CO1	To develop among themselves a sense of social and civic responsibility.
CO2	To utilize their knowledge in finding practical solutions to individual and community problems
CO3	To Develop competence required for group-living and sharing of responsibilities.
CO4	Acquire leadership qualities and democratic attitudes
CO5	To develop capacity to meet emergencies and natural disasters

Text book:

1. Dr. S. Baskaran, "Social Work and Development", Himalaya Publication, 1998.

20SBCO61

ENTREPRENEURIAL DEVELOPMENT

2 0 0 2

Course Objective: To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.

UNIT I INTRODUCTION 08

Entrepreneurship – Meaning – Definition – Types – Entrepreneur – Definition – Entrepreneur and Entrepreneurship – Characteristics - Types – Functions – Factors Influencing Entrepreneurship – Role of Entrepreneur in Economic Development – Factor Affecting Entrepreneurial Growth – Development of Women Entrepreneur and Rural Entrepreneurs.

UNIT II ENTREPRENEURIAL DEVELOPMENT PROGRAMME 08

Entrepreneurial Development Programmes (EDP's) – their Relevance and Achievement – Phases Of EDP – Course Content EDP – Role Of Government in Organizing EDP's – Critical Evaluation.

Unit III PROJECT FORMULATION 08

Project Formulation – Importance of Project formulation - Project Identification – Process of Project identification - Evaluation – Feasibility Analysis – Project Report.

UNIT IV EDP SCHEMES 08

Entrepreneurial Development Agencies – Commercial Banks – District Industries Centers (DIC's) – National Small Industries Corporation (NSIC) – Small Industries Development Organization (SIDO) – Small Industries Service Institute (SISI) – All India Financial Institution – IDBI, IFCI, ICICI, IRDBI.

UNIT V ENTREPRENEURIAL GROWTH 08

Economic Development and Entrepreneurial Growth – MSME – Definition – Importance – Role in Economic Growth – Incentives and Subsidies of Government to MSME – Networking – Niche Play – Geographic Concentration – Franchising and Dealership.

Total: 40 Hrs

COURSE OUTCOMES:

At the end of the course, a student will be able to

CO – 1: Understand the concept of Entrepreneurship

CO – 2: Identify, create and analyze entrepreneurial opportunities.

CO – 3: Assess techno economic feasibility of a Business Plan

CO- 4 - Create Business Plans

CO-5: State various statutory institutions involved in the process of Entrepreneurship development

TEXT BOOKS:

1. Hisrich R D, Peters M P, “Entrepreneurship” 8th Edition, Tata McGraw-Hill, 2016
2. Khanka S.S., “Entrepreneurial Development” S Chand & Company; edition, 2016

REFERENCE BOOKS:

1. Sharma, “Entrepreneurship Development”, PHI LEARNING PVT LTD, (2017)
2. Abhinav Ganpule&Aditya Dhobale, “Entrepreneurship Development”, Kindle Edition, Jatayu Publication; 1 edition ,2018.
3. Sangeeta Sharma, “Entrepreneurship Development”, 10th Edition, Kindle Edition PHI Learning, 2018

WEBSITES

1. <http://www.simplynotes.in/e-notes/mbabba/entrepreneurship-development/>
2. <https://openpress.usask.ca/entrepreneurshipandinnovationtoolkit/chapter/chapter-1-introduction-to-entrepreneurship/>

WEBSOURCES

1. <https://articles.bplans.com/10-great-websites-for-entrepreneurs/>

<https://www.entrepreneur.com/article/272185>

SYLLABUS

ABILITY ENHANCEMENT ELECTIVE COURSES

20ABCO31

BUSINESS COMMUNICATION

2 0 0 2

Course objective: To enable be student to develop their business communication skills effectively. To make students familiar with the business correspondence.

UNIT I

Definition-methods-types-principles of effective communication-barriers to communication-business letters-layout. 6 Hours

Unit II

Kinds of business letters-interview-apponintment-acknoekegement-promotion-enquires-replies-order-sales-circulars-complaints. 6 Hours

UNIT III

Bank correspondence-insurance correspondence- correspondence with shareholders and directors. 6 Hours

UNIT IV

Agency correspondence-report writing. 6 Hours

UNIT V

Modern forms of communication: Fax-email-video conference-internet-websites and their uses in business. **Total 30 Hours**

Course Outcomes

- CO-I Up on Completion of the course, students are able to demonstrate a good understanding of effective business writing and effective business communication
- CO-II Students can able developing and delivering effective presentations
- CO-III To understand effective interpersonal communication skills that maximize team effectiveness.
- CO-IV To acquire the skills of report writing and Modern forms of communication Fax-email-videoconference-websites and their uses in business,.

TEXT BOOKS:

- 1.Essentials of business communication-Rajendra pal & J.S.Korlahalli.
- 2.Communication for business-Shirley taylor
- 3.Business communication today-Bovee,Thrill,schaltzman

Reference books:

- 1.Advanced business communication-Penrose,Rasberty,Myers
- 2.Doing business on the internet-simon cellin
- 3.Business communication goffery-process and product-marry Ellen

Web Sources:

- <https://www.myperfectresume.com/career-center/resumes/how-to/write>
- <https://www.englishgrammar.org/>

- <https://www.thesaurus.com/browse/>

20ABCO41

ENVIRONMENTAL STUDIES

2002

Course Objective: To make the students to learn about environment and the pollutants.

UNIT I INTRODUCTION

6 hrs

The multidisciplinary nature of Environment of studies – Definition - Scope and Importance - Need for Public Awareness.

UNIT II NATURAL RESOURCES

6 hrs

Natural resources and associated problem - Renewable and Non- Renewable resources: Forest Resources-Mineral Resources-Food Resources - Energy Resources - Land Resources: Role of an individual in conservation of natural resources- Equitable use of resources of sustainable lifestyles.

UNIT III ECO SYSTEM**6 hrs**

Concepts of an Ecosystem - Structure and Functions of an Ecosystem - Procedures, Consumers and Decomposers - Energy flow in the ecosystem - Food chains, Food webs and ecological pyramids - Introduction, types, Characteristics features - Structures and functions of the following ecosystem :Forest ecosystem, Grass land ecosystem, Desert ecosystem, Aquatic ecosystem.

UNIT IV BIODIVERSITY AND ITS CONSERVATION**6 hrs**

Introduction - Definition, genetic, species and ecosystem diversity - Bio-geographical classification of India - Value of Bio-diversity - Bio-diversity at global, National and Local levels - India s a mega-diversity nation - Hot-Spots of diversity - Threats to diversity: Habitats loss, poaching of Wild life, man wild life conflicts - Endangered and Endemic species of India In-Situ conservation of Bio-diversity.

UNIT V ENVIRONMENTAL POLLUTION AND HUMAN RIGHTS 6 hrs

Definition - Causes, effects and control measures of : Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution - Soil pollution management: Causes, effects and control measures of urban and industrial wastes - Role of an individual in prevention of pollution - Pollution – Case studies -Disaster Management – Flood, earthquakes, cyclone of landslides Environment and human health - Human rights - Value education - HIV/AIDS - Women and child welfare - Role of information technology in Environment and Human health - Case study.

Total : 30 Hrs**Course Outcome**

- 1 To understand the nature and facts about environment.
- 2 To find and implement scientific, technological, economic solutions to environmental problems.
 1. To know about the interrelationship between living organisms and environment.
 2. To understand the integrated themes and biodiversity, natural resources, pollution control and waste management.
 3. To appreciate the importance of environment by assessing its impact on the human world.

Text Books

1. De AK, Environmental Chemistry, Wiley Eastern Ltd. 2015
2. Bharucha Erach, 2003. The Biodiversity of India, Mapin Publishing Pvt. Ltd, India. 2015
3. Brunner RC, 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480pgs.2016
4. Clark RS, Marine Pollution, Clanderson Press, Oxofrd (TB).2015

Reference Books

1. Agarwal KC, 2001. Environmental Biology, Nidi Publishers Ltd. Bikaner.
2. Gleick HP, 1993. Water in Crisis, Pacific Institute for Studies in Development, Environment and Security. Stockholm Environmental Institute, Oxford University Press, 473pgs.
3. Heywood VH, and Watson RT, 1995. global Biodiversity Assessment. Cambridge University Press 1140pgs.
4. Jadhav H and Bhosale VM, 1995. Environmental Protection and Laws. Himalaya Publishing House, Delhi 284pgs.
5. Miller TG, Jr. Environmental Science, Wadsworth Publishing CO. (TB)

Web link and we source

<https://easyengineering.net/ge6351-environmental-science-and/>

4. <https://learnengineering.in/ge8291-environmental-science-and-engineering/>Thangamani & Shyamala Thangamani, “Environmental studies”, Kurukshetra University. August 2013.

RESEARCH PROJECT WORK

**VELS INSTITUTE OF SCIENCE, TECHNOLOGY AND ADVANCED STUDIES
(VISTAS)
DEPARTMENT OF COMMERCE
B.COM DEGREE**

Regulation for Project Work and Viva Voce Examination

- I. Each student has to undertake a project individually.**
- II. Maximum 10 students under the supervision of a faculty.**
- III. The students must undergo project work in the V semester vacation in any of the private and public limited Companies.**
- IV. The candidates should submit the consent certificate from the organisations for having undertaken the project work.**
- V. The project report must be typed and hard bond.**
- VI. The project report must be submitted at the end of VI semester.**

- VII. Failure to submit the project Report or failure to appear at the Viva-Voce Examination will be treated as “Absentees” in the Examination and the absentees has to submit the Project Report and appear at the Viva – Voce Examination in the subsequent years.**
- VIII. No marks will be allotted on the Project Report, unless a candidate appears at the Viva-Voce Examination and submits his/her Project Report.**
- IX. Evaluation of the Project Work to be done jointly by one internal expert and one external expert with 40:60 Weightage.**
- X. A Candidate has to qualify in the Project Work individually and the minimum marks to qualify in the project work are 40% (Report + Viva Voce).**
- XI. Marking Scheme for Project Report and Viva – Voce Examination :**

Project Report (60 marks)

Chapter 1: Introduction - 10 marks

Chapter 2: Conceptual Framework / Review of Literature – 10 Marks

Chapter 3: Analysis and Interpretation - 30 marks

Chapter 4: Conclusion, Findings & Recommendations – 10marks

Evaluation Procedure for Viva- Voce (40 marks)

In Course of Viva – Voce Examination, the questions may be asked in the following areas. Importance/Relevance of the study, Objectives of the Study, Research Methodology/ Mode of Enquiry - 10 marks

Explanation of the analysis, findings, concluding observations, recommendations,

Limitations of the study - 20 marks

Course Outcome

At the end of this course students will be able to,

CO1	Demonstrate capacity to lead and manage change through collaboration with others
CO2	Demonstrate an understanding of the ethical issues associated with practitioner research

CO3	Analyse data and synthesize research findings
CO4	Report research findings in written and verbal forms
CO5	Use research findings to advance education theory and practice.