



INSTITUTE OF SCIENCE, TECHNOLOGY & ADVANCED STUDIES (VISTAS)
(Deemed to be University Estd. u/s 3 of the UGC Act, 1956)
PALLAVARAM - CHENNAI

ACCREDITED BY **NAAC** WITH '**A**' GRADE
*Marching Beyond **25** Years Successfully*

Bachelor of Commerce

Curriculum and Syllabus

Regulations 2021

(Based on Choice Based Credit System (CBCS))

And

Learning Outcomes based Curriculum Framework (LOCF))

Effective from the Academic year

2021-2022

Department of Commerce

School of Management studies and Commerce

Vision of the Institution

To make the Institute an **epitome of excellence** in higher education by effectively providing high quality education and rigorous training to students in multiple streams of choice with ample scope for all round development to make them excel in their profession for betterment of the society.

Mission of the Institution

- Effectively **imparting knowledge** and inculcating **innovative thinking**.
- Facilitating **skill enhancement** through add on courses and **hands on training**.
- Doing original, socially relevant, **high quality research**.
- Facilitating appropriate **co-curricular, extracurricular and extension activities**.
- Instilling the **spirit of integrity, equity, professional ethics and social harmony**.

VISION AND MISSION OF BACHELOR OF COMMERCE

VISION

The Department is committed to integrate all facets of commerce and management to educate and train innovative and competent human resource globally suitable for industry, business and service sector and to equip and encourage them to start their own ventures in urban or rural areas benefitting both the classes and masses.

MISSION

- The Department of Commerce (General) provides students with the Bachelor of Commerce degree, with a substantial amount of specialization in the fields of commerce and accounting.
- This course is especially suitable for those who wish to pursue a career in Commerce, most commonly, aspiring CA, CMA, CS and M.Com students.
- This is mainly due to the course content, where greater emphasis is laid on such subjects that would help develop a career in these fields.
- To enable the students to obtain a good understanding of how the commercial and financial aspects of a business need to be managed.
- To create nurture Financial, Marketing and Accounting professionals who possess a high level of knowledge and competence to effectively contribute to society with commitment and integrity.

PROGRAMME EDUCATIONAL OUTCOMES (PEOs)

B.COM:

- ❖ 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 Marketing, Finance, Human Resource Management and Banking.

PROGRAM OUTCOMES (POs)

- Study of this program will provide knowledge in the various areas of Accounting, Marketing, Banking, Human Resource Management, Finance 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, CMA, CS etc.
- Courses of this program provide bright future in the Banks, IT fields, 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 Financial Statement Analysis, cost benefit analysis and SWOT analysis enables the students for finance and cost consciousness of each and every business operations.

PROGRAMME SPECIFIC OUTCOMES (PSOS)

BACHELOR OF COMMERCE:

- ❖ Program provides the outcome of Accounting, Banking, Cost Accounting, Management Accounting, Financial Management, Marketing Management, Financial Services, and Human Resource Management in the Commerce.
- ❖ Program has opened the floodgates in the eve of software application jobs in the eve of trade Commerce, Business, Banking, and Insurance and in related eve of business.
- ❖ Self-employment confidences development
- ❖ Students will get the practical skill to work as accountant, audit assistant, Tax consultant and computer operators, as well as financial supporting services.

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.VENNILLA SHREE	PROFESSOR, HOD(CS)	INTERNAL MEMBER
4.	Dr.M.KAVITHA	PROFESSOR,HODi/c	INTERNAL MEMBER
5.	Dr. G.S.MAHESHWARI	PROFESSOR	INTERNAL MEMBER
6.	Dr. S.JAYAKANI	ASSOCIATE PROFESSOR	INTERNAL MEMBER
7.	Dr.C.B.SENTHIL KUMAR	PROFESSOR , HOD Dr.MGR EDUCATIONAL & RESEARCH INSTITUTE CHENNAI	EXTERNAL MEMBER - ACADEMIC EXPERT
8.	Dr.R.KAMARAJ	DIRECTOR E-LEAF TECHNOLOGIES CHENNAI	EXTERNAL MEMBER - INDUSTRIAL EXPERT
9.	Dr.V.VENKAT RAGAVAN	ASST.PROF, HOD SRM UNIVERSITY	EXTERNAL MEMBER - ALUMNI VISTAS

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

CHOICE BASED CREDIT SYSTEM (CBCS)

And

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (LOCF)

UG REGULATIONS 2021

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

(Applicable to all the candidates admitted from the academic year 2021-22 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. Completion of Higher Secondary Education in a Recognized Board State Board/CBSE

3. MEDIUM OF INSTRUCTION

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

4. CREDIT REQUIRMENTS 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 student’s 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
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1 Lecture hour	-	1 Credit
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1 Tutorial hour	-	1 Credit
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2 Practical hours	-	1 Credit
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(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 therefor 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 up to 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 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.

Vels Institute of Science and Technology and Advanced studies (VISTAS)

Bachelor of Commerce (General) Degree Course

Courses of Study and Scheme of Assessment

(Minimum Credits to be earned: 140)

Bachelor of Commerce (General)

Component	I Sem	II Sem	III Sem	IV Sem	V Sem	VI Sem	Total Credits
Core Courses & Languages	15 + 6	15 + 6	15	18	5	-	80
Ability Enhancement Courses (AEC)	2	-	2	-	-	-	4
Discipline Specific Elective(DSE) & Generic Elective(GEC)	-	-	5	3	16	20	44
Skill Enhancement Course(SEC)	-	2	2	3	2	3	12
Total Credits	23	23	24	24	23	23	140



VELS



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ACCREDITED BY **NAAC** WITH '**A**' GRADE
*Marching Beyond **25** Years Successfully*

Learning Outcomes based Curriculum Framework (LOCF)

**FOR UNDERGRADUATE PROGRAM
BACHELOR OF COMMERCE - GENERAL**

REGULATION 2021

DEPARTMENT OF COMMERCE

TABLE OF CONTENTS

Learning outcomes- based Curriculum Framework

1. Introduction
2. Learning outcomes based approach to curriculum
3. Graduate attributes
4. Qualification Descriptors
5. Program Learning Outcomes
6. Teaching Learning Processes
7. Assessment Methods

Learning Outcomes-Based Curriculum Framework for Undergraduate Education in B.Com

1. INTRODUCTION

The learning outcomes-based curriculum framework (LOCF) for the undergraduate programs in Commerce like B.COM 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 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. 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 outcomes based curriculum framework in B.COM 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. LEARNING OUTCOMES BASED APPROACH TO CURRICULAM PLANNING

2.1 Nature and extent of UG program in B.COM:

The UG programs in B.COM 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

The mission is to emerge as a Global Conglomerate of premier Academic institution for B.Com, 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 Accounts & Finance, generate a spirit of questioning, enquiry, induce healthy challenges and competitiveness, feel of complete accomplishment and instinct self-confidence.

3. GRADUATES ATTRIBUTES IN B.COM

Some of the characteristic attributes of a graduate in B.COM

- ❖ **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**

4. 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 programs. The learning experiences and assessment procedures are expected to be designed to provide every student with the opportunity to achieve the intended program 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 program

The students who complete three years of full-time study of an undergraduate program 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 program 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 analyses 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

- **Disciplinary knowledge and skills :**

Comprehensive knowledge and understanding of major concepts theoretical principles and experimental findings in Accounts & finance.

- **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 mange 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 Accounts & Finance 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 COMMERCE - General 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 Accounts & Finance 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. ASSESSEMENT 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:**

1. Continuous Assessment Test
2. Seminar Report
3. Research Project/Mini Project/Internship
4. Model Examination
5. Viva -Voce Examination

Programme Curriculum of all semesters

Course Structure

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

BACHELOR OF COMMERCE (GENERAL) DEGREE COURSE

COURSES OF STUDY AND SCHEME OF ASSESSMENT

(MINIMUM CREDITS TO BE EARNED: 140)

SEMESTER 1

Category		Code	Lecture	Tutorial	Practical	Credits	CA	SEE	Total
LANG	21LTAM11/2 1LHIN11/ 21LFRE11	Tamil I / Hindi / French	3	0	0	3	40	60	100
ENG	21LENG11	English I	3	0	0	3	40	60	100
CORE	21CBCG11	Financial Accounting-I	4	1	0	5	40	60	100
CORE	21CBCG12	Business Management	4	1	0	5	40	60	100
CORE	21CBCG113	Managerial Economics	5	0	0	5	40	60	100
AECC	21ABCG11	Communication Skills	1	0	2	2	40	60	100
SEC		Orientation / Induction program / Life skills	-	-	-	-	-	-	-
			20	2	2	23			

SEMESTER 2

Category	Code	Course	Hours/Week				Maximum Marks		
			Lecture	Tutorial	Practical	Credits	CA	SEE	Total
Lang	21LTAM21/ 21LHIN21/ 21LFRE21	Tamil II / Hindi II / French II	3	0	0	3	40	60	100
Eng	21LENG21	English II	3	0	0	3	40	60	100
CORE	21CBCG21	Financial Accounting II	4	1	0	5	40	60	100
CORE	21CBCG22	Personnel Management	4	1	0	5	40	60	100
CORE	21CBCG23	Indian Economics	5	0	0	5	40	60	100
SEC	21SBCG21	Soft skill-I	2	0	0	2	40	60	100
SEC		NSS/NCC/Swathh Bharat /Inplant training	-	-	-	-	-	-	-
			21	2	0	23			

CA - Continuous Assessment

SEE - Semester End Examination

SEMESTER 3

Category	Course Code	Course	Hours / Week				Maximum Marks		
			Lecture	Tutorial	Practical	Credits	CA	SEE	Total
CORE	21CBCG3 1	Business Statistics	4	1	0	5	40	60	100
CORE	21CBCG3 2	Corporate Accounting I	4	1	0	5	40	60	100
CORE	21CBCG3 3	Business Law	5	0	0	5	40	60	100
DSE	21DBC3 1	Security Analysis and Portfolio Management	4	1	0	5	40	60	100
AECC I	21EVS031	Environmental Studies	2	0	0	2	40	60	100
SEC I		Soft Skill –II / Sector Skill Council Course	2	0	0	2	40	60	100
			21	3	0	24			

SEMESTER 4

Category	Course Code	Course	Hours / Week				Maximum Marks		
			Lecture	Tutorial	Practical	Credits	CA	SEE	Total
CORE	21CBCG4 1	Operations Research	4	1	0	5	40	60	100
CORE	21CBCG4 2	Corporate Accounting II	4	1	0	5	40	60	100
CORE	21CBCG4 3	Company Law	4	0	0	4	40	60	100
CORE	21CBCG4 4	Marketing Management	4	0	0	4	40	60	100
DSE	21DBC4 1	DSE I - Banking Theory – Law and Practice	3	0	0	3	40	60	100
SEC II		Soft Skill III/ Sector Skill Council Course	2	0	0	2	40	60	100
SEC		Internship / Capacity Enhancement Programme	0	0	2	1			
			21	2	2	24			

CA - Continuous Assessment

SEE - Semester End Examination

SEMESTER 5

Category	Course Code	Course	Hours / Week				Maximum Marks		
			Lecture	Tutorial	Practical	Credits	CA	SEE	Total
CORE	21CBCG51	Cost Accounting	4	1	0	5	40	60	100
DSE	21DBC51	Discipline Specific Elective II – Income Tax I	5	0	0	5	40	60	100
DSE	21DBC52	Discipline Specific Elective III – Practical Auditing	4	0	0	4	40	60	100
DSE	21GBC53	Discipline Specific Elective III – Financial Management	4	0	0	4	40	60	100
GE	21GBC51	Generic Elective – Universal Human Values	3	0	0	3	40	60	100
SEC	21SBC51	Internship / Mini Project Sector Skill Council Course	0	0	4	2	40	60	100
SEC		Skill Enhancement Training students Club Activities	-	-	-	-	-	-	-
SEC			20	1	4	23			

SEMESTER 6

Category	Course Code	Course	Hour / Week				Maximum Marks		
			Lecture	Tutorial	Practical	Credits	CA	SEE	Total
DSE	21DBC61	Discipline Specific Elective IV – Management Accounting	4	0	0	4	40	60	100
DSE	21DBC62	Discipline Specific Elective V – Income Tax Law and Practice II	4	1	0	5	40	60	100
DSE	21DBC63	Discipline Specific Elective – VI – Organizational Behavior	4	0	0	4	40	60	100
GE	21GBC61	Generic Elective – Disaster Management	3	0	0	3			
SEC	21SBC61	Skill Enhancement Elective - Entrepreneurial Development	2	0	0	2	40	60	100
Practical	21PBC61	Project Work	0	0	8	4	40	60	100
SEC		Technical Seminar/ Innovation Council / Start Up Initiative	0	0	2	1			
			17	1	10	23			

Recommended Generic Electives

1. Consumer Affairs
2. Disaster Management
3. Universal Human Values

List of AECC/DSE/GE/SEC Courses

List of Ability Enhancement Courses

			L	T	P	C
1.	21ABCG11	Communication Skills	1	0	2	2
2.	21ABCG31	Environmental Studies	2	0	0	2

List of Discipline Specific Elective Courses

			L	T	P	C
1.	21DBC31	Security Analysis and Portfolio Management	4	1	0	5
2	21DBC41	Banking Theory law and Practice	3	0	0	3
3	21DBC51	Income Tax Law and practice	5	0	0	5
4	21DBC52	Practical Auditing	4	0	0	4
5	21DBC53	Financial Management	4	0	0	4
6	21DBC61	Management Accounting	4	0	0	4
7	21DBC62	Income Tax Law and Practice II	4	1	0	5
8	21DBC55	Human Resource Management	4	0	0	4
9	21DBC54	Advertisement and Sales Promotion	4	0	0	4
10	21DBC63	Organizational Behaviour	4	0	0	4
11	21DBC64	Corporate Finance	4	0	0	4
12	21DBC65	Human Resource Development(HRD)	4	0	0	4
13	21DBC66	Office Management	4	0	0	4

List of Generic Elective Courses

			L	T	P	C
1.	21GBCG51	Consumer Protection	3	0	0	3
2	21GBCG52	Consumer Affairs	3	0	0	3
3	21GBCG61	Disaster Management	3	0	0	3
4	21GBCG62	Universal Human Values	3	0	0	3

List of Skill Enhancement Elective Courses

			L	T	P	C
1.	21SBCG21	Soft Skill – I	2	0	0	2
2	21SBCG31	Soft Skill – II	2	0	0	2
3	21SBCG41	Soft Skill – III	2	0	0	2
4	21SBCG42	Internship	0	0	2	1
5	21SBCG51	Mini Project	0	0	4	2
6	21SBCG61	Entrepreneurial Development	2	0	0	2
7	21SBCG62	Technical Seminar	0	0	2	1

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

SYLLABUS CORE COURSES

21LTAM11

பாடக் குறியீட்டு எண்: 21LTA001

பருவம்-1, தமிழ்மொழிப்பாடம்-1, பகுதி-1, தகுதிப்புள்ளி: 3, வாரப் பாட நேரம்: 3.

தாள்-1

இக்காலக் கவிதைகள் – உரைநடை – பண்பாடு – மொழித்திறன்

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், தற்கால தமிழ் இலக்கிய வகைமைகளான மரபுக்கவிதை, புதுக்கவிதை, உரைநடை ஆகியவற்றை அறிமுகப்படுத்துதல், தமிழர்தம் வாழ்வியல் நெறிகளையும் பண்பாட்டுச் செழுமைகளையும் இன்றைய தலைமுறையினர் அறியச் செய்தல், மாணவர்களுக்குத் தமிழைத் தவறின்றி எழுதுவதற்குத் தேவையான பயிற்சி அளித்து அவர்களின் மொழித்திறனை மேம்படுத்துதல், செய்யுளின் நலத்தைப் பாராட்டும் முறைமையை அறியச் செய்து அதன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களுக்கு வேலைவாய்ப்பை உருவாக்குவதும் இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு 1: மரபுக்கவிதை

9 மணி நேரம்

1. பாரதியார் - பாரத தேசம் என்னும் தலைப்பில் ஆறு பாடல்கள்.
(பாடல் எண்கள் 1, 6, 7, 9, 12, 13)
2. பாரதிதாசன் - தமிழுக்கும் அமுதென்று பேர் என்னும் தலைப்பிலான கவிதை.
3. தேசிக விநாயகம் பிள்ளை - உடல் நலம் பேணல் என்னும் தலைப்பிலான கவிதை
4. முடியரசன் - காவியப் பாவை - "புண்படுமா" என்னும் கவிதை.

அலகு 2: புதுக்கவிதை

9 மணி நேரம்

1. நா. காமராசன் - கறுப்பு மலர்கள் தொகுப்பில் காகிதப்பூக்கள் என்னும் தலைப்பிலான கவிதை.
2. அப்துல் ரகுமான் - ஆலாபனை தொகுப்பில் போட்டி என்னும் தலைப்பிலான கவிதை
3. ஈரோடு தமிழன்பன் - ஒரு வண்டி சென்றியு தொகுப்பில் தேர்ந்தெடுக்கப்பட்ட சென்றியு கவிதைகள்
4. ஆண்டாள் பிரியதர்ஷினி - முத்தங்கள் தீர்ந்துவிட்டன தொகுப்பில் 'இங்கே வரும் போது' என்னும் தலைப்பிலான கவிதை

அலகு 3: உரைநடை

9 மணி நேரம்

1. மாணாக்கரும் தாய்மொழியும் - திரு.வி.க.,
2. மன வலிமை வேண்டும் - மு.வரதராசனார்
3. செம்மொழித் தமிழின் சிறப்புகள்
4. பண்டைத் தமிழரின் சாதனைச் சுவடுகள்

அலகு 4: தமிழர் வாழ்வும் பண்பாடும்

9 மணி நேரம்

பண்பாடு – வாழ்வியல் முறை – அகம், புறம் - உணவு முறை - விருந்தோம்பல் - நம்பிக்கைகள் – விழாவும் வழிபாடும் - கலைகள் - கட்டடம் - சிற்பம் - ஓவியம் - இசை – கூத்து – தொழிலும் வணிகமும் – அறிவியல் நோக்கு.

அலகு 5: மொழித்திறன், இலக்கிய வரலாறு, இலக்கணம்

9 மணி நேரம்

1. எழுத்துப் பிழை, தொடர்பு பிழைகள்
2. வேற்றுமை இலக்கணம்
3. செய்யுள் நலம் பாராட்டல்
4. பாடம் தழுவிய இலக்கிய வரலாறு (மரபுக் கவிதை, புதுக்கவிதை, உரைநடை)

மொத்தம்: 45 மணி நேரம்

Course Outcomes

At the end of this course

CO 1	Recall and recognize heritage and culture of Tamils through History of Tamil Language.
CO 2	Interpret the cultural life style of Ancient Tamils.
CO 3	Evaluate social and individuals moral value after studying Ethics In modern Literature
CO 4	Build the humanistic concept and moral life skills after studying divine and minor Literature.
CO 5	Improve their own creativity and writing skills after studying history of Modern Tamil Litature.

பார்வை நூல்கள்

1. தமிழர் நாகரிகமும் பண்பாடும், டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001
2. தவறின்றித் தமிழ் எழுதுவோம், மா. நன்னன், ஏகம் பதிப்பகம், 1999.
3. தவறின்றித் தமிழ் எழுத - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003
4. தமிழ் இலக்கிய வரலாறு, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காதெமி, 2002.
5. புதிய தமிழ் இலக்கிய வரலாறு, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
6. செம்மொழி தமிழின் சிறப்பியல்புகள் - முனைவர் மறைமலை இலக்குவனார்;
<https://www.youtube.com/watch?v=HHZnmJb4jSY>
7. பாடநூல் தேடலுக்கான இணையம் - <https://arch>

21LHIN11

HINDI – I

3 0 0 3

Course Objective:

- To enable the students to develop communication skills
- To train students in official language
- To enrich their knowledge in Hindi literature

Unit I	- 'Ek atuut kadi', letter writing, Technical words.	9 Hours
Unit II	'Devi singh' , letter writing, Technical words.	9 Hours
Unit III	' kabiraa ki kaashi ', letter writing, Technical words.	9 Hours
Unit IV	' kabiraa ki kaashi ', letter writing, Technical words.	9 Hours
Unit V	' bharathiya vigyan ki kahaani ' - 'hamne diyaa ,hamne liyaa' , letter writing	9 Hours

Total: 45 Hours

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 molded 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

Course Objective: To introduce French Language. To enable the students understand and to acquire the basic knowledge of the French Language with the elementary grammar.

UNIT I INTRODUCTION 9

Introduction - Alphabet – Comment prononcer, écrire et lire les mots- Base : Les prénoms personnel de 1^{er}, 2^{ème} et 3^{ème} personnes – Conjugaisons les verbes être et avoir en forme affirmative, négative et interrogative

UNIT II LEÇONS 1-3 9

Leçons 1.Premiers mots en français,- 2. Les hommes sont difficiles,- 3 Vive la liberté- Réponses aux questions tirés de la leçon - Grammaire : Les adjectives masculines ou féminines – Les articles définis et indéfinis - Singuliers et pluriels

UNIT 3 LEÇONS 4- 6 9 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 tirés 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

UNIT IV LEÇONS 7- 9 9

Leçons7. Trois visages de l'aventure,- 8. A moi, Auvergne,- 9. Recit de voyage - Réponses aux questions tirés de la leçon - Grammaire : Adjectif possessif – Les Phrases au Présent de l'indicatif - Les phrases avec les verbes pronominaux au présent

UNIT V COMPOSITION 9

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

Total : 45 Hrs

Text Book :

1. Jacky Girarder & Jean Marie GRIDLIG, « Méthode de Français Panorama », Clé Internationale , Goyal Publication, New Delhi., Edition 2004

References:

1. Dondo Mathurin , “ Modern French Course”, Oxford University Press., New Delhi., Edition 1997
2. Nitya Vijayakumar, “Get Ready French Grammar – Elementary”, Goyal Publications, New Delhi., Edition 2010

WEB SITE RESOURCES LINK;

1. <https://www.thoughtco.com/french-reading-tips-1369373>
2. <https://www.bnf.fr/fr>
3. <https://www.laits.utexas.edu/tex/>

Course Objective:

- To enable students to develop their communication skills effectively. To make students familiar with usage skills in English Language.
- To enrich their vocabulary in English
- To develop communicative competency.

Credit Hours

UNIT I	09
1. Dangers of Drug Abuse - Hardin B Jones	
2. Tight Corners - E. V. Lucas	
UNIT II	09
3. Futurology - Aldous Huxley	
4. If You are Wrong, Admit it - Dale Breckenridge Carnegie	
UNIT III	09
5. Industry - Dr.M.Narayana Rao & Dr.B.G.Barki	
6. Turning Point of My Life - A.J Cronin	
UNIT IV	09
7. Excitement - Mack R. Douglas	
8. The Kanda Man Eater - Jim Corbett	
UNIT V	09
9. Vocabulary and Exercises under the Lessons	

Total **45 Hours**

Note: Lessons prescribed are from various anthologies and respective exercises therein will be taught.

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 essays.
- CO4 Classify different essays on the basis of their types.
- CO5 Critically comment on the textual content of prose.

Books Prescribed:

- English for Communication Enrichment: by Jeya Santhi June 2015.
- Dr. M. Narayana Rao and Dr. B. G. Barki – Anu's Current English for Communication (AnuChitra).2015
- Dr. Ananthan , R. Effective Communication. Ed. Chennai : Anu Chithra Pub.2010.

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

UNIT II PREPARATION OF FINAL ACCOUNTS 15

Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, and 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

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: 75 Hrs

Course Outcomes

At the end of this course

CO 1	Interpret knowledge of Financial Accounting to practical situations
CO 2	Apply accounting principles for determining Profit/ Loss
CO 3	Apply accounting practices for Reconciliation
CO 4	Solve problems relating to depreciation of assets
CO 5	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.

WEB LINKS:

- <https://drive.google.com/file/d/1-ERPZCOaRlywRnts-I2mwL1QMalzJWH1/view>
- https://www.youtube.com/watch?v=ni1u_AvTX0E
- <https://www.youtube.com/watch?v=wXxlZDt2W8E>
- <http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>

WEB SOURCE:

<https://www.youtube.com/watch?v=Hs-U3jAvqo4>

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: 75 Hrs

Course Outcomes

At the end of this course

CO 1	Make use of Management techniques, theories and Policies
CO 2	Construct a Plan successfully in every walk of life
CO 3	Organize structure and its types
CO 4	Authority and Responsibility and stages in selection and training benefits
CO 5	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.

WEB LINK:

1. <https://drive.google.com/file/d/1kbl0up9Ke5lupsA6sGUQXNplJ8hPowP4/view>
2. <https://drive.google.com/file/d/1o4hs3ddfEVzysol9qZermjgDPe475-RV/view>
3. <https://www.slideshare.net/anujbhatia09/business-management-70063793>
4. <https://www.youtube.com/watch?v=mP2TgtIXUN8>

COURSE OBJECTIVE

- To understand the fundamental of Managerial Economics.
- To understand the concepts of Demand, Cost, Production and Markets.
- To analyses the Cost function and Production function.
- To examine the profit position of the firm through Break Even Analysis.
- Critically evaluate the business practices existing in the market.

Unit I:

15

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

Unit II:

15

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

Unit III :

15

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

Unit IV:

15

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

Unit V:

15

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

Total Hours: 75

Course outcomes

At the end of this course

CO 1	To understand the basic elements of managerial economics aspects , nature and decision making
CO 2	To understand the law of demand , supply forecasting , consumer durable
CO 3	To understand theories of profit , profit maximization and analysis of Breack Even Point
CO 4	To know law of diminishing proportion , product function , Economies of scale
CO 5	To understand Pricing policy under Perfect Competition Monopoly, Monopolistic Competition , Oligopoly and Pricing Objectives and Methods for production to minimize the cost and maximum the profit

Text books:

1. S.Shankaran, “Managerial Economics”, Margham Economics, Chennai, 2008.
2. R.Cauvery& Others – Managerial Economics. S. Chand And Company, New Delhi, 2015.

References:

1. S.Mukherjee, “Business And Managerial Economics in global Context”, New Central Bank Agency (P) Ltd, Kolkatta, 2009.
2. V. Loganathan, “Principles of Economics, Economic Analysis” – S. Chand Publications.2008

E-References

- <https://www.mooc-list.com/tags/managerial-economics>
- <https://www.edx.org/learn/managerial-economics>
- <https://www.classcentral.com/course/swayam-intoduction-to-managerial-economics-141155>

பருவம்-2, தமிழ்மொழிப்பாடம்-2, பகுதி-1, தகுதிப்புள்ளி: 3, வாரப் பாட நேரம்: 3.

தாள்-2

அற இலக்கியம் – சிற்றிலக்கியம் – சிறுகதை – பயன்பாட்டுத் தமிழ்

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், அற இலக்கியங்கள், சிற்றிலக்கியம், சிறுகதை ஆகியவற்றை அறிமுகப்படுத்துதல், தற்காலப் பேச்சுத் தமிழ் எழுத்துத்தமிழ் ஆகியவற்றின் வளர்நிலைகளை மாணவர்களை அறியச் செய்தல், அதன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களின் மொழித் திறனை மேம்படுத்த அவர்களுக்குக் கடிதம் எழுதும் கலையைக் கற்றுக்கொடுத்தல், அணி இலக்கணத்தை அறியச் செய்தல் என்பன இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு 1: அற இலக்கியங்கள்

10 மணி நேரம்

1. திருக்குறள் - வான் சிறப்பு(அறம்), ஊக்கமுடைமை(பொருள்), குறிப்பறிதல்(இன்பம்) – மூன்று அதிகாரங்கள் முழுமையும்.
2. நாலடியார் – மூன்று பாடல்கள். (2, 3, 5)
3. பழமொழி நானூறு – மூன்று பாடல்கள் (74, 75, 78)
4. திரிகடுகம் – மூன்று பாடல்கள் (10, 12, 22)
5. இனியவை நாற்பது – மூன்று பாடல்கள் (1, 12, 16)

அலகு 2: சிற்றிலக்கியம்

10 மணி நேரம்

1. முத்தொள்ளாயிரம்
சேரன் – வீரம் 14, 15 பாடல்கள்
சோழன் – காதல் 23, 24 பாடல்கள்
பாண்டியன் – நாடு 87, 88 பாடல்கள்
2. தமிழ்விடு தூது – முதல் 20 கண்ணிகள்
3. திருக்குற்றாலக் குறவஞ்சி – மலைவளம் கூறுதல் – முதல் 5 பாடல்கள்
4. முக்கூடற்பள்ளு – மூத்த பள்ளி நாட்டு வளம் கூறுதல் 3 பாடல்கள், இளைய பள்ளி நாட்டு வளம் கூறுதல் 3 பாடல்கள்.
5. கலிங்கத்துப் பரணி – பாலை பாடியது – முதல் 5 பாடல்கள்

அலகு 3: சிறுகதை

9 மணிநேரம்

1. அறிஞர் அண்ணா - செவ்வாழை
2. புதுமைப்பித்தன் - கடவுளும் கந்தசாமிப் பிள்ளையும்
3. ஜெயகாந்தன் - யுகசந்தி

4. கு.அழகிரிசாமி- காற்று

5. அம்பை - காட்டில் ஒரு மான்

அலகு 4: பேச்சுத் தமிழ்

8 மணி நேரம்

பேச்சுத் திறன் – விளக்கம் – பேச்சுத்திறனின் அடிப்படைகள் – வகைகள் – மேடைப்பேச்சு –
உடையாடல் - பயிற்சிகள்

அலகு 5: எழுத்துத் தமிழ், இலக்கிய வரலாறு, இலக்கணம்

8 மணி நேரம்

1. கலைச் சொல்லாக்கம் – தேவைகள் – கலைச்சொற்களின் பண்புகள் – அறிவியல் கலைச் சொற்கள் –
கடிதம் – வகைகள் – அலுவலகக் கடிதங்கள் – உறவுமுறைக் கடிதங்கள்.
2. பாடம் தழுவிய இலக்கிய வரலாறு (அற இலக்கியம், சிற்றிலக்கியம், சிறுகதை)
3. அணி இலக்கணம்
4. விண்ணப்பக் கடிதம் எழுதுதல்

மொத்தம்: 45 மணி நேரம்

Course outcomes

At the end of this course

CO 1	Measure human mind through the studying of Tamil charity Literature in the aspect of moral value.
CO 2	Justify the contemporary social issues through studying Tamil Epics.
CO 3	Build the life skills after studying of the poetry.
CO 4	Develop narrative skill after reading short stories.
CO 5	Improve their own style of writing after studying Terminology methods

பார்வை நூல்கள்

1. பேசும் கலை, முனைவர் கு.ஞானசம்பந்தன் விஜயா பதிப்பகம், 2000.
2. தமிழ் இலக்கிய வரலாறு, வரதராசன், மு., சாகித்திய அக்காதெமி, புது தில்லி, 2002
3. தமிழ் நடைக் கையேடு, மொழி அறக்கட்டளை, 2008
4. பயன்பாட்டுத் தமிழ், முனைவர் அரங்க இராமலிங்கம், முனைவர் ஒப்பிலா மதிவாணன், சென்னை பல்கலைக்கழகம், 2007
5. மொழிபெயர்ப்பியல் அடிப்படைகள், கா. பட்டாபிராமன், யமுனைப் பதிப்பகம், திருவண்ணாமலை, 1999

பாடநூல் தேடலுக்கான இணையம்

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

21LHIN21

HINDI II

3 0 0 3

Course Objective:

- To train students in translation
- To develop reading & writing skills
- To create interest towards reading different types of literature

Unit I	- 'zaruurath' (<u>kahani</u>), Translation- Definition,Types	9
Unit II	'Pandit kouun ' (kahani), Translation - Anuvadak ke gun	9
Unit III	- 'Pandit kouun (kahani) , Translation Practice	9
Unit IV	- Rajani (<u>naatak</u>), Translation Practice	9
Unit V	- Rajani (<u>naatak</u>), Translation Practice	9

Total Hours: 45

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 Hindi literature
- CO 5 will acquire knowledge in Hindi sahithya

Text book: Gadya khosh

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:

1. <https://premchandstories.in/eidgaah-story-munshi-premchand-pdf/>
2. <https://www.google.com/search?q=pita+by+gyan+ranjan&oq=pitha+by+gya&aqs=chrome.1.69i57j0i13j0i22i30.10387j0j4&sourceid=chrome&ie=UTF-8>
3. <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>
4. 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
5. 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 fortify the grammar and vocabulary skills of the students.
- To enable the students have an idea of the French culture and civilization

UNIT:I LECON 10-11**9**

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

UNIT II- LECON 12-13**9**

Leçons 12 :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.

UNIT III-LECON 14-15**9**

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.

UNIT :IV-LECON 16-18**9**

Leçons 16 la publicité et nos rêves 17 la France la monde 18 campagne publicitaire réponses aux questions tires de la leçon-grammaire :les phrases a l'imparfait-les phrases au future

UNIT :V- COMPOSITION :**9**

A écrire une lettre de regret//refus a un ami concernant l'invitation d'une célébration reçue-a écrire un essaie sur un sujet générale-a lire le passage et répondre aux questions.

Total Hours: 45**TEXTBOOK :**

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

REFERENCE BOOKS:

- 2.DONDO Mathurin, "Modern French Course", Oxford University Press, New Delhi Edition2014.

3.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 train students in the use of English language in varied literary and non-literary contexts.
- To teach them soft skills and strengthen their foundation in grammar.
- To evaluate students to sensitivity in conversational competency.

	Credit Hours
UNIT I	09
i. At the Airport	
ii. In a Bank	
iii. On a Bus	
UNIT II	09
iv. In Flight	
v. In a Hotel	
vi. In a Library	
UNIT III	09
vii. Tea Time	
viii. On a Train	
ix. In a Restaurant	
UNIT IV	09
x. On a Picnic	
xi. In a Police station	
xii. In a Post office	
UNIT V	09
xiii. In a travel agency	
xiv. Asking the way	
xv. At the theatre	
Total	45 Hours

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 15

Hire purchase – hire purchase trading account – stock and debtor 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
PIECEMEAL DISTRIBUTION 15**

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

Total: 75 Hrs

Course outcomes

At the end of this course

CO 1	Explaining Branch accounting concepts and its objectives & Types
CO 2	Solving Departmental accounting problems by explaining allocation procedure, allocation of common expenses and interdepartmental transfer.
CO 3	Analysing Hire purchase problems by using ire purchase Trading account, stock & Debtors system and also to study Installment system,
CO 4	Understanding the concept of Admission, retirement and death of a partner in case of Partnership accounts and solving problems.
CO 5	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

WEB LINK:

- <https://drive.google.com/file/d/14eyCutu0aXwUr6bUeJ2ZSM0ji9BMnlY8/view>
- https://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf
- <https://www.youtube.com/watch?v=wXxIZDt2W8E>

WEB SOURCE:

- <https://www.youtube.com/watch?v=sQZEmDkf9rQ>

Objectives: (i) to systematize and deepen the knowledge of the essence of personnel management, (ii) to find out the main tasks of the personnel policy of the enterprise; its objects and subjects. (iii) To find out managerial and educative role of the manager in personnel management; factors influencing the formation of a positive psychological climate in the team.

UNIT-1 INTRODUCTION 15

Concept, Nature, Scope and Significance of Personnel Function in Modern Organization, Evaluation and Philosophy of Management of Human Resource, Dimensions of Human Resource, Management Policies, Present Status of Human Resource Management In India.

UNIT-II PLANNING AND STAFFING POLICY: 15

Job Evaluation, Job Analysis, Job Description, Manpower Planning.

UNIT-III ACTION AREAS: 15

Selection, recruitment, placement, performance appraisal, transfer, promotion, demotion and discharge.

UNIT-IV DEVELOPMENT OF HUMAN RESOURCES – 15

HRD Philosophy and Process, Nature, Objectives, Scope of Training and Development

UNIT-V COMPENSATION: 15

Need for National Wage Policy, Wage Structure, Fringe Benefits, Financial and Non-Financial Benefits, Personnel Control Research and Audit.

Total: 75 HrS

Text & Reference Books:

1. A handbook of Human Resource Management practice - Armstrong, 2017
2. Personnel Management- Herbert J. Chruden, Arthur W. Sherman, South-Western Publishing Company, 1976
3. Personnel Management- Dalton E. McFarland, 1968

WEB LINK:

- <https://drive.google.com/file/d/1Y7LvBaeZgyur2zPMLNXctdvOIp599N2t/view>

Course objective: The main objective of this paper is to introduce the student to basic understanding of the Indian economy and Indian economic policies. To make the student familiar with economic indicators and sectoral growth in the economy

UNIT – I**15**

Economic growth – Economic development – Basic issues in Economic development and Growth- Concepts and measures of development and underdevelopment- Difference between Growth and Development.

UNIT – II**15**

Basic features of the Indian Economy – Composition of National Income – Elements National income - Occupational Structure – Demographic features – Theories of Population – Classical – Neo Classical - Modern theory

UNIT – III**15**

Indian Economic Policies – Evolution of five year Planning in India – Economic reforms since 1991 - Monetary and Fiscal Policy with their implications on Economy – Inflation in India – Measurement and Causes – Types of Inflation – Phillips Curve.

UNIT IV**15**

Poverty and Unemployment – Poverty Measurement – Causes of Poverty and its Consequences – Types of unemployment and its causes – Measures to eradicate poverty and unemployment – okun's law.

UNIT – V**15**

Sectorial Trends and issues – Agricultural Sector – Determinants of agricultural productivity - Measures for low agricultural productivity – Agmark – Industry and service sector – Growth of Indian industries – performance – Causes for poor performance of PSU's.

Total Hours: 75

COURSE OUTCOME:

CO1: Familiar with the concepts of Growth and Development.

CO2: Knowledge on Features of Indian Economy and theories of population

CO3: Knowledge on Economic Reforms, Monetary and fiscal policy

CO4: Understanding of Indian Economic problems such as poverty and unemployment.

CO5: Knowledge on the growth of Agriculture, Industry and Service sector

Text Books:

1. Mishra and Puri: Indian Economy – Himalaya Publishing House, 2017
2. IC Dhingra, Indian Economics – Sultan Chand and Sons, 2020
3. Dutt & Sundaram, Indian Economy, S.Chand & Company. 2016
4. A.N.Agarwal: Indian Economy, Problems of Development and Planning, New Age publication, 2014

Reference books:

1. Jean Dreze and Amartya Sen, Jean Dreze and Amartya Sen,. An Uncertain Glory: India and its Contradictions, Princeton University Press. 2013
2. . S.L. Shetty, , —India's Savings Performance since the Advent of Planning, in K.L. Krishna and A. Vaidyanathan, editors, Institutions and Markets in India's Development,2007

Web Sources:

1. <https://www.indiabudget.gov.in/economicsurvey/>
2. <https://nptel.ac.in/courses/109/104/109104184/>
3. <https://nptel.ac.in/courses/109/104/109104073/>

Course Objective:

To develop the students ability to deal with numerical and quantitative issues in business. Enable the use of statistical, graphical and algebraic techniques wherever relevant. The course also have a proper understanding of Statistical applications in Business and Management.

UNIT-I Diagrammatic and Graphical representation of data

Introduction – Scope and Limitations of Statistical methods- Collection of data-Classification of data-Tabulation- Diagrammatic representation of data- Simple bar diagram, Multiple bar diagram, Percentage bar diagram and Pie diagram- Graphical representation of data- Histogram, Frequency polygon and curves- Ogives. **15**

UNIT-II Measures of Central tendency and Dispersion

Introduction-Types of Averages- Mean, Median, Mode– Measures of Dispersion- Range, Quartile Deviation, Standard Deviation and Coefficient of variation. **15**

UNIT-III Correlation and regression analysis

Correlation: Types of Correlation-Methods of studying correlation- Scatter diagram method, Karl Pearson's Coefficient of correlation, Spearman's Rank Correlation Coefficient. Regression: Regression Lines and Regression equations - simple problems.

UNIT –IV Time series analysis and Index Numbers**15**

Time Series analysis: Component of Time Series-Measurement of trend-Method of Semi-averages, Moving averages method, Index numbers: Types of index number, Laspeyre's method, Paasche's method, Fisher's method-Test of adequacy of index number formulae: Time reversal test and Factor reversal test– Simple problems. **15**

UNIT-V Tests of significance

Introduction- Concept of Sampling and Sampling Distribution –Parameter and Statistics- Standard error – Tests of Significance for small samples : t-test for Single mean - difference of means , F-test(variance –Ratio test) , Chi-Square tests for Goodness of Fit and test for independence of attributes in contingency table. **15**

Total 75 Hours

Course Outcome:

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

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

CO2: 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: Evaluate range of problems using the techniques by time series and index numbers of data.

CO5: Analyze 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-prodcms/media/documents/IntroductoryBusinessStatistics-OP.pdf>
2. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>

Course outcomes

At the end of this course

CO 1	To give outline on issue of shares and debentures
CO 2	To find out the procedure for redemption of preference shares and to teach treatment of profit or loss prior to incorporation
CO 3	To analyse the financial position by preparing final accounts of companies and calculating managerial remuneration
CO 4	Apply their knowledge for the valuation of shares and debentures
CO 5	Develop ideas for the alteration of share capital

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.

WEB LINK:

- https://drive.google.com/file/d/1M6uwa7Tgizl_cRT1-cXYjOOS94eYVwDB/view

WEBLINK

- <https://youtu.be/b7K44y18sjA>
- <https://nptel.ac.in/>
- <https://www.geektonight.com/corporate-accounting-notes/>

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 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 – Essentials of a contract of sale – sale and agreement to sell – formation – caveat emptor – implied conditions and warranty – rights of unpaid seller- buyer and seller of goods - unpaid seller. - Bailment - Pledge - Lien - Mortgage.

Total: 75Hrs

Course outcomes

At the end of this course

CO 1	Explain contract and Explain its classification
CO 2	Summaries an idea about qualification and disqualification of contract
CO 3	Explain about Performance and breach of contract
CO 4	Build knowledge about law of Agency
CO 5	Summaries 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.

WEB LINK:

1. <https://drive.google.com/file/d/171HCg9NwfVZoAbHYOxaOAHcHqy7QSTnj/view>
2. <https://drive.google.com/file/d/11U4IufrSMzIHBm7RSOZkYsTpUPbostQH/view>
3. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Business-Law.pdf>
4. https://ebooks.lpude.in/commerce/bcom/term_1/DCOM103_COMMERCIAL_LAW.pdf

Course Objective:

To impart knowledge in concepts and tools of Operations Research; to understand mathematical models used in Operations Research; To apply these techniques constructively to make effective business decisions.

Unit I Introduction to Operation Research

Introduction: Definition- Scope of OR in Business - Linear Programming Problems – Formulation – Graphical method of solution- Standard form of LPP- Canonical form of LPP- Simplex method.

15**Unit II Transportation and Assignment problems**

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.

15**Unit III Sequencing problems**

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

15**Unit IV Game Theory**

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-Matrix Oddment Method- Graphical Method for 2xn or mx2 games.

15**Unit V Network Analysis**

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.

15**Total 75 Hours**

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: Apply mathematical technique to solve the transportation and assignment problems.

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

CO4: Apply the decision-making processes in sequencing problems.

CO5: Apply the decision-making processes in game theory

Text Books:

1. P. K. Gupta, Man Mohan, Kanti Swarup: "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%20Ed.pdf>

Course Objective:

- To give a comprehensive understanding of the system of Corporate accounting with regard to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.
- To introduce bank accounts and Human resource Accounts to develop employability skills among students by educating them with Accounting Standards in Company Accounts.
- To make the students understand the applications of Accounting Transactions in Corporate Sector.
- To empower the students to obtain conceptual knowledge for better understanding of the preparation of Profit and Loss account and Balance sheet of the companies as per revised schedule VI with reference to all chapters

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 ACCOUNTING STANDARDS 15

Accounting standards relating to Valuation of Inventories (AS 2), Cash flow statement (AS 3), Depreciation accounting (AS 6), Fixed Assets (AS - 10), Amalgamations (AS - 14), Earnings per share (AS 20), Interim Financial Reporting (AS 25), Intangible Assets (AS 26).

UNIT III ACCOUNTS OF BANKING COMPANIES 15

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

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 outcomes

At the end of this course

CO 1	Infer idea about Amalgamation, Absorption and External Reconstruction
CO 2	Determine profit and Financial position of Banking Companies
CO 3	Build knowledge on Insurance company accounts
CO 4	Tell why companies and getting liquidated and their procedures
CO 5	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.

WEB LINK:

- https://drive.google.com/file/d/1mwAkg6odlK2Pe_7Q_swIKlrlfomYUNhh/view
- <https://youtu.be/b7K44v18sjA>
- <https://nptel.ac.in/>
- <https://www.geektonight.com/corporate-accounting-notes/>

Course Objective: To make students aware of the provisions of the companies Act, 1956. This would help them to float a company and to manage the affairs of the company effectively.

UNIT I INTRODUCTION 12

Nature and Definition of Joint Stock Company – Kinds of Companies – Formation of Company – Mode of Incorporating a Company – Conditions to be complied with the Registrar for Incorporation – Promoter – Legal Status of a Promoter – Duties of the Promoter – Remuneration of a Promoter.

UNIT II ESSENTIAL DOCUMENTS OF A COMPANY 12

Memorandum of Association – Contents and Alteration doctrine of Ultravires – Articles of Association – Contents and Alteration – Difference Between Articles and Memorandum of Association – Doctrine of Indoor Management - Prospectus – Contents of Prospectus – Statement in Lien of Prospectus – Remedies.

UNIT III COMPANY MANAGEMENT 12

Share Capital – shares – Kinds of Shares – Voting Rights – Borrowing Powers of Companies – Company Management – Legal Position – Appointment, Removal, Rights, Duties and Power of Directors.

UNIT IV MEETINGS AND RESOLUTIONS 12

Company Meetings – Classification of Meeting – Statutory Meeting – Annual General Meeting – Extra-Ordinary General Meeting – Resolutions – Kinds of Resolutions.

UNIT V WINDING UP OF A COMPANY 12

Winding Up of Company – Meaning – Modes of Winding up – Winding up By the Court – Voluntary Winding up – Types of Voluntary Winding up- Procedure – Duties of the Liquidator.

Total: 60Hrs

Course outcomes

At the end of this course

CO 1	Extend their knowledge about company Law
CO 2	Apply their knowledge on various documents to be filed while starting a new company
CO 3	Summarise about the entire Company management
CO 4	Make use of their knowledge for Secretarial practice
CO 5	Summarise various procedures for winding up of a company

Text book:

1. N.D.Kapoor , “Company Law”,Taxmann Publications Pvt. Limited,.2008

References:

1. M.C.Shukla & S.G.Gulshan, “Principles Of Company Law”, Institute of Cost and Works Accountants of India, 1983.
2. Avtar Singh, “Company Law”, Eastern Book Company, 2005.

WEB LINKS:

1. <https://www.legalbites.in/comparative-analysis-companies-act-1956-and-2013/>
2. <https://www.legalbites.in/introduction-company-law/>
3. <https://mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
4. https://ebooks.lpude.in/commerce/bcom/term_2/DCOM106_DMGT201_COMPANY_LAW.pdf

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

UNIT I INTRODUCTION 12

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 12

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

UNIT III PRODUCTS 12 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 12

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

UNIT V SALES FORECASTING 12

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: 60Hrs

Course outcomes

At the end of this course

CO 1	Develop an idea about Marketing and its functions
CO 2	Get an outline of Consumer behaviour and factors influencing buying behaviour
CO 3	Extend their knowledge about Products and its classifications
CO 4	Make use of Pricing policies and knowledge about various kinds of channels of distribution for real life situations
CO 5	Build an idea about Sales Forecast

Text books:

1. Philp Kotler, “Marketing Management”, Pearson Education, 06-Jan-2015.
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

WEB LINKS:

1. <https://drive.google.com/file/d/1V-yrYtf-ikNTnsbSjjaJO6uHQJD3aQ96/view>
2. https://drive.google.com/file/d/1X8t_-1xF-nI3Zr6UoLCewOCwQGDvCPDy/view
3. https://drive.google.com/file/d/19kSc_TF10x0Wk4eERvupy1w9TXJvnmDG/view
4. <https://drive.google.com/file/d/1ZARqH4DPi8uhmWDkbX-qaO2TCRm5PUD0/view>
5. https://drive.google.com/file/d/1PkZ6dYjjIXWT3q3iNy_vUvVG7Ao0XyX/view

WEB SOURCE:

1. <https://www.youtube.com/watch?v=s4Kh3c4ln1k>
2. https://www.youtube.com/watch?v=ZYB_-4VxTeQ
3. https://www.youtube.com/watch?v=rG2Ui_BKpBY

21CBCG51

COST ACCOUNTING

4 1 0 5

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

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

UNIT V OVERHEAD COST 15

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

Total: 75Hrs

Course outcomes

At the end of this course

CO 1	Build their knowledge on Cost accounting concepts
CO 2	Compare Cost and Financial accounting
CO 3	Solve problems on Material control
CO 4	Utilize their knowledge on Remuneration and Incentives
CO 5	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.

WEB LINK

- http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Accounting%20and%20Taxation/Cost%20Accounting%20class%20XI.pdf

SYLLABUS
DISCIPLINE SPECIFIC
ELECTIVE COURSES

21DBC31 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT 4 1 0 5

Course Objective: To make the students aware of security analysis and portfolio management.

UNIT I INTRODUCTION 15

Security Analysis – Valuation and Return- Evaluation of Fixed Income Securities- Evaluation of Ordinary Shares.

UNIT II RISK AND RETURN 15

Fundamental Analysis – Risk and Return Sources of Risk - Dividend Policy and Valuation- Leverage and Valuation. Technical Analysis – Security Price Movements – Market Hypotheses- Behavior of Stock Prices.

UNIT III EVALUATION OF SECURITIES 15

Evaluation of Securities - Objectives and Principles.

UNIT IV DERIVATIVES 15

Derivatives- Futures and Options – Trading in Derivatives – Mutual Funds.

UNIT V PORT FOLIO ANALYSIS 15

Portfolio Analysis – Selection and Management – Investment Decisions under Uncertainty- Investment Preference under Policies- Individual Investors- Utility Analysis – Assessment of Portfolio Performance and Portfolio Revision.

Total: 75Hours

Course Outcomes

- I. To help them to understand security analysis
- II. To create an awareness about risk and return of different investments
- III. To enlighten the evolution of securities and derivatives
- IV. To make them understand the investment decisions and portfolio performance

Text book:

Dr.A.V.Avadhani, “Security Analysis and Portfolio Management”, 2001

WEB LINK

1. <https://old.amu.ac.in/emp/studym/99993840.pdf>
2. <https://drive.google.com/file/d/1i05PSoiwNhg7wwrdV8uRuSmo2t3mfbYN/view>
3. <https://drive.google.com/file/d/1uVe-Aix4osEpLMtLJBA9LThcLQPFj9O4/view>

21DBC41

Banking Theory law and Practice

3 0 0 3

Course Objective: To enrich students with the knowledge of the functioning of banks. To help students realize the quintessential role of banks in the world today.

UNIT I INTRODUCTION 9

Banking and Financial System – Introduction – Definition – Classification of Banks – Banking System In India – Economic And Monetary Implication Of Modern Banking Operation – Modern Functions Of Banks.

UNIT II COMMERCIAL BANKS 9

Commercial Banks – Definition – Primary Function – Function Of Modern Commercial Banks – Teller System – ATM System – Home Banking –Green card – Factoring – Underwriting – Mutual Funds – Electronic Clearing System – Electronic Fund Transfer – Gold Banking – Role Of Commercial Banks In Economic Development.

UNIT III CENTRAL BANKING 9

Central Banking – Definition – Features Of Central Bank – Difference Between Central Bank And Commercial Bank – Need For central Bank – Management of Central Bank Of India – Functions of Central Bank – Traditional Functions – Promotional Functions – Supervisory Function – Monetary Policy Of Reserve Bank Of India.

UNIT IV CUSTOMER RELATIONSHIP 9

Banker and customer Relationship – Rights of a Banker – Duties of a Banker – Paying Banker – Duties and Responsibility of a Paying Banker – Collecting Banker – Duties of a Collecting Banker – Statutory Protection to Collecting Banker.

UNIT V E-BANKING 9

E-Banking – Introduction – Meaning of E- Banking – Benefits of E- Banking – Various Activities Under E-Banking – Types of Credit Cards And Their Uses – ATM – Internet Banking – Tele Banking – E-Banking In India.

Total: 45 Hrs
Course Outcomes

CO 1: To help to gather knowledge on banking and financial system in India

CO 2: To provide knowledge about commercial banks and its products

- CO 3: To aim to familiarize banking system in India
- CO 4: To enable them to understand better customer relationship
- CO 5: To create awareness about modern banking services like e-banking, m-banking and internet banking

Text books:

1. Sundharam and Varshini, "Banking Law, Theory And Practicies", Sultan Chand & Sons, 2003.
2. B. Santhanam, "Banking And Financial System", Margham Publications, Chennai, 2006.

References:

1. Nirmala Prasad, "Banking And Financial System", Himalaya Publishing House, Mumbai, 2004.
2. Radhaswamy, "Text Book of Banking", S. Chand & Co. New Delhi. 2004.

WEB LINK:

1. <https://docs.google.com/viewer?a=v&pid=sites&srcid=ZGVmYXVsdGRvbWFpbm92ZW5rYXRlc2hrYXJ0aGlrcmlzaG5hfGd4OjUzYzlkYTVjOTc1Y2U1MTM>
2. <https://docs.google.com/viewer?a=v&pid=sites&srcid=ZGVmYXVsdGRvbWFpbm92ZW5rYXRlc2hrYXJ0aGlrcmlzaG5hfGd4OjM4ZjUzNDM0Yjk0Y2YwOTY>
3. <https://docs.google.com/viewer?a=v&pid=sites&srcid=ZGVmYXVsdGRvbWFpbm92ZW5rYXRlc2hrYXJ0aGlrcmlzaG5hfGd4OjUzY2NhOTc1NW40MGFiMzk>

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

UNIT I INTRODUCTION TO INCOME TAX 15

Income Tax Act 1961: Basic Concept of IT – Objectives and Canons of Taxation- Features and problems of the Indian Tax system- Capital Vs Revenue– Important terms – Residential status or Basis of charge of an Individual –Exempted Incomes.

UNIT II HEADS OF INCOME – INCOME FROM SALARIES 15

Income from Salary – Due date of Salary – Computation of taxable Salary –Different forms of salary- Treatment of PF- Valuation of Allowances, Perquisites and RFA taxable in the hands of all employees - Gratuity – Pension (Commutated & Uncommuted) – Profits in Lieu of Salary and Rebate – Deductions of Salary.

UNIT III INCOME UNDER THE HEAD HOUSE PROPERTY 15

Income from House Property – Meaning and charge on Annual Value – treatment of Unrealized Rent- Deductions allowed – Relevant points in respect of interest – Computation of Income from House Property under different conditions.

UNIT IV INCOME UNDER THE HEAD BUSINESS OR PROFESSION 15

Income from Business and Profession – Admissible and Inadmissible Expenses – Summary of Deductions u/s 30 to 37 – Computation of Taxable Business and Professional Income.

UNIT V COMPUTATION OF DEPRECIATION UNDER IT PROVISIONS 15

Depreciation – Meaning – Conditions for allowance of Depreciation– Block of Assets – Other Provisions relating to Depreciation.

Total: 75Hrs

Course outcomes

At the end of this course

CO 1	Get outline about Income tax Act
CO 2	Relate different heads of income to real life situations especially Income from salary
CO 3	Solve problems on Income from House Property
CO 4	Make use of provisions relating to Business or Profession in their real life and calculate tax relating to it.
CO 5	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.

WEB LINK

- <http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20&%20Practice%20I%20-%20V%20Sem.pdf>
- https://ebooks.lpude.in/commerce/bcom/term_5/DCOM301_INCOME_TAX_LAWS_I.pdf

21DBC52

PRACTICAL AUDITING

4004

Course Objective: To expose the students to the process of auditing. To give them the steps for conducting an audit program and to draw their attention into the latest developments with the advent of computers.

UNIT I QUALITIES AND QUALIFICATION OF AUDITORS 12

Auditing – Meaning – Definition – Objectives – Scope – Types – Qualification and Qualities of an Auditor – Appointment of an Auditor – Powers, Duties, Rights, and Liabilities of an Auditor – Auditors Remuneration.

UNIT II AUDIT PLANNING AND PROGRAMME 12

Preparation of Audit – Audit planning – Audit Programme – Test checking – Audit Note Book – Audit Working Papers.

UNIT III INTERNAL CONTROL 12

Internal Control – Meaning – Importance – Limitations – Internal Check – Meaning – Criteria for good Internal Check System – Internal Check System for Cash Receipts, Cash Payments and Wage Payments – Internal Audit – Distinction between Internal Audit and Statutory Audit.

UNIT IV VOUCHING 12

Vouching – Meaning – Importance – Voucher – Vouching of Cash Books – Vouching of Credit Purchase and Credit Sales – Verification and Valuation of Assets – Meaning – Importance – Verification and Valuation of Different Kinds of Assets and Liabilities.

UNIT V EDP AUDIT 12

EDP Audit – Impact of Computerization on Audit Approach – Principles of EDP Audit - Advantages and Limitations of EDP Audit – Different Approaches to EDP Audit – Areas where Computer can be used – Design and Procedural aspects of EDP System – Auditor and EDP Control – Computer – Assisted Audit Techniques.

Total: 60 Hrs

Course outcomes

At the end of this course

CO 1	Demonstrate qualities and Qualifications of Auditors
CO 2	Explain in detail the Audit Planning and Programme
CO 3	Develop knowledge about Internal Control
CO 4	Infer knowledge about vouching concept
CO 5	Build understanding about EDP Audit

Text books:

1. Dinkar Pargare, "Principles and Practice of Auditing", Sultan and Chand, New Delhi, 2008
2. Dr.V.Radha, "Practical Auditing", Prasanna Publication, Triplicane, 2007.

References:

1. S. Vengadamani, "Practical Auditing", Margham Publication, 2009.
2. B. N. Tandon, S. Sundarsanam & S. Sundhara Babu, "A Hand Book of Practical Auditing", S. Chand Limited, 2006.

WEB LINK

http://www.universityofcalicut.info/SDE/BCom_Auditing.pdf

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 12

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

UNIT II CAPITAL STRUCTURE 12

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

UNIT III COST OF CAPITAL 12

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

UNIT IV DIVIDEND POLICIES 12

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 12

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

Total: 60 Hrs

Course outcomes

At the end of this course

CO 1	Can learn important and functions of finance.
CO 2	Can gain information about capital structure.
CO 3	To know about cost of capital and WACC.
CO 4	Students can learn dividend policy.
CO 5	Students able to know about working capital management

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

WEB LINK

- https://jyotivas.org/pdf/e_content/bcom/bba_financial_management.pdf
- https://ebooks.lpude.in/commerce/bcom/term_6/DCOM307_DMGT405_DCOM406_FINANCIAL%20MANAGEMENT.pdf
- <https://www.sscasc.in/wp-content/uploads/downloads/MCOM/Advanced-Financial-Management.pdf>

Course Objective: To introduce the students to get knowledge about various tools and techniques of management Accounting. To enlighten the students to Financial Statement Analysis with practical applications.

UNIT I: Introduction to Management Accounting **12**

Management Accounting – Meaning – Scope – Objectives – Importance – Limitations – Functions – Functions of Management Accountant - Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting.

UNIT II: Financial Statement Analysis – Ratios **12**

Financial statement Analysis – Meaning-process of Financial Statement Analysis – Types of Analysis – techniques Of tools of financial statement analysis – Ratio analysis – Meaning of Ratio – Profitability Ratios – Turnover Ratio – Solvency Ratios .

UNIT III: Fund Flow & Cash Flow Statement **12**

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.

UNIT IV: Budgeting and Budgetary Control **12**

Budgeting and Budgetary Control: Meaning and Definition – Objectives of Budgetary Control – Advantages and Limitations – Preparation of Budgets – Sales Budget – Production Budget – Materials Budget – Cash Budget – Flexible Budget.

UNIT V: Marginal Costing **12**

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 – Cost volume profit analysis – Contribution - Break Even Analysis– Application of Managerial Costing (Simple Problems only).

Total 60 Hours

Course outcomes

At the end of this course

CO 1	Compare and contrast Management Accounting and Financial accounting, Management Accounting and Cost Accounting
CO 2	Analyze Financial position of a company by using various Ratios
CO 3	Experiment with working capital and calculate Fund flows and cash flows of an organisation
CO 4	Plan and prepare different types of budgets
CO 5	Solve and take decisions in real life situations using capital budgeting and marginal costing techniques

Text books:

1. Maheswari, S.N., Management Accounting, Sultan Chand & Sons ,2021
2. Murthy A and Gurusamy S, Management Accounting - Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai, 2010.

Reference:

1. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, 2017
2. Reddy T.S. & Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.2000.

WEB LINK

1. https://ebooks.lpude.in/commerce/mcom/term_1/DCOM302_DCOM403_MANAGEMENT_ACCOUNTING.pdf
2. https://drive.google.com/file/d/1qc_-tSKgylyDjay7kHgAio7fhHcnsmxP/view
3. <https://nptel.ac.in/content/storage2/courses/110101003/downloads/Handouts/module2/MA%202.1-Financial%20Statement.ppt>
4. <https://nptel.ac.in/content/storage2/courses/110101003/downloads/Handouts/module2/MA%202.2-Financial%20Statement%2028.9.12.ppt>
5. <https://nptel.ac.in/content/storage2/courses/110101003/downloads/Handouts/module6/MA%206.1-Cash%20Flow%2016.4.2013.ppt>
6. https://drive.google.com/file/d/1vMfWioKIf_IuYPpVtm-dUH-Krmk1WjbK/view
7. https://drive.google.com/file/d/1_f9bosZ-d2-GwPABXQXOOOgyPkL6-1r/view
8. https://drive.google.com/file/d/1uytA1L3Y_tQM7e_0Z9RFcLeUmy_aM49Z/view

WEB SOURCE:

1. <https://www.youtube.com/watch?v=eUMwwp5zDW0>
2. https://www.youtube.com/channel/UC640y4UvDAIya_WOj5U4pfA
3. <https://www.youtube.com/watch?v=yvcNKjYSSiQ>
4. <https://www.youtube.com/watch?v=0OJ2PIGiwJE>

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 UNDER THE HEAD CAPITAL GAINS 15

Capital Assets: Concept- Types- Cost Inflation Index (CII) -Transfer Price- 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 UNDER THE HEAD OTHER SOURCES 15

Interest on Securities- Bond washing transactions- Dividend on shares- Casual Income- Family pension- 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 80C to 80U and Rebates- Clubbing and Aggregation of incomes- Set off and carry forward of losses.

UNIT IV ASSESSMENT OF INDIVIDUALS 15

Taxable Income of an Individual -Computation of Taxable Income and Tax Liability - Eligible Exemptions and Deductions- Computation of Taxable Income and Liability- Relief of Income Tax.

UNIT-V ASSESSMENT OF FIRMS & LLP 15

Assessment of Firm: Meaning of Partnership– Assessment as a Firm – Book proof – Remunerations rules to partner – Computation of Income of Partner from the Firm- Types of Assessment.

Total: 75Hrs

Course outcomes

At the end of this course

CO 1	Make use of Provisions for calculating tax on Capital Gains
CO 2	Identify various incomes taxable under Income From Other sources
CO 3	Classify various incomes for setting off of losses
CO 4	Summaries the provisions of income tax from the beginning and calculate tax for an individual
CO 5	Summaries the provisions of income tax from the beginning and calculate tax for an individual

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.

WEB LINK

- <http://kamarajcollege.ac.in/Department/Commerce/III%20Year/e005%20Major%20Elective%20II%20-%20Income%20Tax%20Law%20&%20Practice%20II%20-%20VI%20Sem.pdf>

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ORGANISATIONAL BEHAVIOUR

4 0 0 4

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

UNIT I INTRODUCTION

12

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

UNIT II MOTIVATION

12

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

UNIT III GROUP BEHAVIOUR

12

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

UNIT IV LEADERSHIP

12

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

UNIT V CONFLICT

12

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

Total: 60 Hrs

Course outcomes

At the end of this course

CO 1	Introduction to OB – understand by students.
CO 2	Students learn motivation theory.
CO 3	Students can able to study applied group behaviour.
CO 4	Can have applied knowledge of leadership qualities.
CO 5	Students study conflict and settlement

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.

WEB LINK

- https://www.researchgate.net/publication/330409514_UNIT_1_ORGANISATIONAL_BEHAVIOUR
[R](#)

Course Outcomes

- CO 1 To aiming to enable the students in Human Resources Management
- CO 2 To introduce the students about placement and training
- CO 3 To facilitate the knowledge about performance appraisal and different methods
- CO 4 To provide an idea about different compensation policies

Text book:

1. V.S.P. Rao, "Human Resource Management", Excel Books, New delhi, 2000.

References:

1. Ashwathappa, "Human Resource Management", TataMcGraw Hill, New Delhi, 1999.
2. Gary Dessler, "Human Resource Mangement", Dorling KindesslyPvt Ltd., Twelfth Edition, 2011.

Weblink:

- https://ebooks.lpude.in/commerce/mcom/term_2/DCOM407_DMGT406_HUMAN_RESOURCES_MANAGEMENT.pdf

COURSE OBJECTIVES

The objective of the course is to provide students detailed knowledge of some of the marketing mixes such as Sales and Promotion.

UNIT- I**12**

Media planning - • The function of media planning in advertising • Role of media planner • Challenges in media planning • Media planning process • Media planning for consumer goods • Media planning for industrial goods - Nature and importance of sales promotion, its role in marketing.

UNIT - II**12**

Importance of Media Research in planning; Sources of media research • Audit Bureau of Circulation • Press Audits • National readership survey/IRS • Businessmen's readership survey • Television • Audience measurement • TRP • National television study • ADMAR satellite cable network study • Reach and coverage study • CB listenership survey - Forms of sales promotion: Consumer oriented sales promotion, trade oriented sales promotion and sales force oriented sales promotion.

UNIT - III**12**

Selecting suitable media options- TV, Radio, Magazine, Newspapers, Pamphlets and brochures, direct mail, outdoor media - Major tools of sales promotion: Samples, point of purchase, displays and demonstration. Exhibition and Fashion shows, sales contest and game of chance and skills, lotteries, gifts, offers, premium and free goods, Prince packs, rebates, patronage, rewards etc. Conventions, conference and trade shows, specialities and novelties, Developing a sales promotion programmes, pre testing implementing, evaluating the results and making necessary modification

UNIT – IV**12**

Criterion for selecting media vehicles: Reach • Frequency • GRPS • Cost efficiency • Cost per thousand • Cost per rating • Waste • Circulation • Pass-along rate (print) - Integration of Sales Promotion with advertising

Advertising Agency - Their role and importance in Advertising Broad Functions As consultant to clients ---
 Formulation Of Advertising Campaigns - Placing Of Advertising Reasons For Having advertising
 Campaigns Advertising Agencies.Organization Pattern – Organization structure, Function Definition Of
 Different Departments- Plan Board , Creative Services, Marketing Services , Account Management ,
 Finance - Range Of Other Services offered Selection Of Advertising Agency - Factors Considered - Steps
 In Selection - Agency Commission and Fee - Understanding the medium and writing for TV, Cinema,
 Radio, Innovative medium, Internet, SMS

TOTAL 60HRS

Course Outcome

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

CO1	Identify key players in advertising industry.
CO2	Identify and make decisions regarding the most feasible advertising appeal and media mix.
CO3	Identify the dealer oriented promotion techniques, customer oriented promotion techniques and the salesmen oriented promotion techniques.
CO4	Explain the steps involved in sales force management.

TEXT BOOKS:

- 1.Jack Z Sissors and Jim Surmanek, Advertising Media Planning-crain books 1976
- 2.James R Adams, Media Planning-Business books 1977

REFERENCE BOOKS:

- 1.Advanced M.P.-John R Rossister, Kluoer Academic publications 1998
- 2.Advertising Management 5/E 5th Edition (English, Paperback, David A. Aaker, John G. Myers, Rajeev Batra)2015
- 3.Advertising Management: Concepts and Cases Manendra Mohan, Tata McGraw-Hill Education 2018

WEBLINK

- <https://youtu.be/yUkaGc63q6I>

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

UNIT I INTRODUCTION 12

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 12

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

UNIT III CAPITAL MARKET 12

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

UNIT IV LEASE FINANCING, VENTURE CAPITAL & MUTUAL 12

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

UNIT V FOREIGN COLLABORATION AND MULTINATIONAL 12

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

Total: 60 Hrs

Course outcomes:

- CO 1 Can able to study the corporation finance.
- CO 2 Students can take investment decisions.
- CO 3 Students can observe the practical stock market analysis.
- CO 4 Students will understand the lease finance, venture capital and mutual fund.
- CO 5 Students can study the foreign collaboration.

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.

Web links:

1. <https://www.geektonight.com/corporate-finance-pdf/#corporate-finance-notes>
2. <https://www.geektonight.com/corporate-finance-pdf/>
3. https://drive.google.com/file/d/1BftexnNul3KCxtpalDzo2_IKG_zkteq/view
4. <https://drive.google.com/file/d/1TYCDRgfTg-UfjDUI9ynaneVnegGXBiB/view>

WEB SOURCE:

https://www.youtube.com/watch?v=_LePYVXT-hY

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 12

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 Centre, Performance Appraisal including 360 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 12

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 12

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 12

Organizational Development (OD) : Meaning of OD, OD Interventions, OD Programs And Techniques: Behavior Modelling, 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****12**

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: 60 Hrs

Course outcomes:

- CO 1 To provide an idea about HRD, its concepts and its functions.
- CO 2 To enable the students to understand training and development and various life skills.
- CO 3 To create an awareness regarding human resource audit
- CO 4 To make them understand organizational development and different techniques in OD
- CO 5 To develop competence in HRD

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,2015.
2. Dr.S.P.Iyankar "Human Resource Development", Kalyani Publications, 2010.

Web Link:

- https://ebooks.lpude.in/commerce/mcom/term_2/DCOM407_DMGT406_HUMAN_RESOURCE_MANAGEMENT.pdf

Course Objective: To enlighten the students to know about the process of an office through which the internal control of all the organizations are achieved.

UNIT I INTRODUCTION 12

Office and Office Management – Meaning of Office, Function of Office, Primary and Administrative Functions, Importance of Office. Relation of Office with other Departments of Business Organization, Concept Of Paperless Office, Virtual Office, Back And Front Office, Open And Private Office. Definition and Elements of Office Management, Duties of an Office Manager.

UNIT II FILING AND INDEXING 12

Filing and Indexing – Meaning and Importance of Filing, Essential of Good Filing System. Centralized and Decentralized Filing System. Meaning, Need and Types of Indexing used in the Business Organization.

UNIT III OFFICE FORMS 12

Office forms- Meaning and Types of forms used in Business Organization, Advantages Form Controls, Objectives form designing, Principles Of Forms Designing and Specimens of Forms Used in Office. Office Record Management- Meaning, Importance of Record Keeping Management, Principles of Record Management and Types of records kept in a Business Organization.

UNIT IV OFFICE SALARY 12

Office Machines and Equipments - Importance, Objectives of Office Machines. Office Safety and Security – Meaning, Importance of Office Safety, Safety Hazards and Steps to Improve Office Safety. Security Hazards and Steps to improve Office Security.

UNIT V MEASUREMENT OF OFFICE WORK 12

Measurement of Office Work – Importance, Purpose, Difficulty in Measuring Office Work. Different ways of Measurement, Setting of Work Standards. Benefits of Work Standards. Techniques of Setting Standards. Office Manuals- Meaning, Need, Types of Office Manuals and Steps in Preparing of Office Manuals.

Total: 60 Hours

Course Outcomes

- CO 1 to make them understand office management and duties of an office manager
- CO 2 to give an idea about proper filing and indexing of office documents
- CO 3 to understand the principles of record management and different types of records in business organization
- CO 4 to enable them to aware about safety hazardous and steps to improve office safety.
- CO 5 to introduce different measures of office work

Text books:

1. Dr. Jayashree, Business Organisation and Business Management, Kalyani Publication, 2011.
2. Dr. Jayashankar , Office Management, Margham Publication, 2015.

Reference:

1. Dr.P. Subbarao – Office Management , Himalaya Publication, 2015.
2. R. C. Bhatia, “Prnciple of Office Management”, Lotus Press Publication, 2007.\

WEBLINK

- https://youtu.be/y6kSanT7_OI
- https://drive.google.com/file/d/1Cfm1Bpkxr-qsnl9_amfIVqux_dZjskFi/view?usp=drivesdk

SYLLABUS
GENERIC ELECTIVE
COURSES

Course Objective: To make the students to learn about existing law on consumer protection in India.

UNIT I AN INTRODUCTION TO CONSUMER PROTECTION LAW AND POLICIES

9

Development of market and consumer relations -Globalization and consumerism - Consumer movement in the global context - Legal frame work and policy challenges

UNIT II CONSUMER RIGHTS

9

Genesis of the consumer rights – Right to safety - Right to be informed -Right to choose -Right to be heard and assured - Right to redressal -Right to consumer education

UNIT III LEGISLATIVE FRAMEWORK ON CONSUMER PROTECTION IN INDIA

9

Evolutionary steps of Consumer Protection Laws in India- a historical perspective-Prevention of Food Adulteration Act, 1954 - Standards of Weights and Measures Act, 1976 - The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954 - MRTP Act - Sale of Goods Act, 1930 - Consumer Protection Act, 1986 -the vision of the legislation

UNIT IV SALIENT FEATURES OF CONSUMER PROTECTION ACT

9

Objective of the legislation -Definitions - Three tire system of grievance redressal system - Jurisdiction of the Consumer Fora's - Complainants that can be made under the C.P. Act.-Relief available to consumer - Appeals, limitations, adjournments and other procedures - Amendments to C.P. Act - An Appraisal of C.P. Act with all its amendments - Advisory Councils

UNIT V EMERGING CONCERNS IN CONSUMER PROTECTION AND LAW

9

WTO and Consumer Protection - E-Commerce and Consumer Rights - Role of Civil Society in Consumer Protection - Access to justice and Consumer Laws - ADR in resolution of Consumer disputes - Data protection

Total: 45hrs

Course Outcome

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

CO1	Students will have a comprehensive understanding about the existing law on consumer protection in India.
CO2	Students will be conversant with major international instruments on consumer protection
CO3	Students will be aware of the basic procedures for handling consumer dispute.
CO4	Students will be able to appreciate the emerging questions and policy issues in consumer law for future research.

Text book:

1. Law of Consumer Protection in India, D.N. Saraf, N.M. Tripathi (1990).

References:

1. Consumer Protection, Dr. V.K. Agarwal, 6th edition, Bharat, (2008).
2. Consumer Protection Law in India : An Eco-Legal Treatise on Consumer Justice, R.K. Nayak, N.M. Tripathi, (1991).

WEBLINK

- <https://youtu.be/IPKC4IS4uyo>
- <https://drive.google.com/file/d/1Cotfx3x9L6LXcDQ3oc50QIEIAZKOF29r/view?usp=drivesdk>

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, labelling 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.

Course Outcomes:

CO 1: Students can gain knowledge of Retail markets, E-commerce and GST.

CO 2: It will enlighten the various consumer protection laws in India.

CO 3: Students can identify the consumer grievance redressal mechanism.

CO4: Students can learn various regulatory bodies of consumer protection.

CO 5: Students can identify contemporary issues in consumer Affairs.

Text Books:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs, Universities Press. 2007
2. Choudhary, Ram Naresh Prasad . Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd. 2005

3. G. Ganesan and M. Sumathy. Globalisation and Consumerism: Issues and Challenges, Regal Publications. 2012
4. Suresh Misra and Sapna Chadah . Consumer Protection in India: Issues and Concerns, IIPA, New Delhi. 2012
5. Rajyalaxmi Rao , Consumer is King, Universal Law Publishing Company. 2012

WEB LINKS:

- <https://gurujionlinestudy.com/consumer-protection-study-material-notes-for-mcom-i-semester/>

Course Objectives

- To provide a general concept in the dimensions of disaster caused by nature.
- To enhance awareness of Disaster Risk Management institutional processes in India.
- To build skills to respond to disasters

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 – nonstructural 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).

Course Outcome:

- CO1 To understand the basic concepts in Disaster Management
- CO2 To gain knowledge about Types and Impacts of Disaster Management
- CO3 To undertake mitigation and Risk Reduction steps
- CO4 To understand the Developmental activities plans against Disaster hazards
- CO5 To understand the Policies and Programmes for Disaster in India

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 . At Risk Natural Hazards, Peoples' Vulnerability and Disasters, Routledge. 1997
4. Coppola P Damon, 2007. Introduction to International Disaster Management.
5. Carter, Nick . Disaster Management: A Disaster Manager's Handbook. Asian Development Bank, Manila Philippines. 1991

Reference Books:

1. RajendraKumar Bhandari, Disaster Education and Management, Springer India 2014.
2. Debabrata Mondal, Debabrata Basu, Disaster Management, CBS Publishers & Distributors.2020

Web Source

- <https://www.think-asia.org/bitstream/handle/11540/5035/disaster-management-handbook.pdf?sequence=1>

COURSE OBJECTIVE:

1. To create an awareness on Engineering Ethics and Human Values.
2. To understand social responsibility of an engineer.
3. To appreciate ethical dilemma while discharging duties in professional life.

UNIT – I: Concept of Human values, Value Education Towards personal Development 9

Aim of education and value education; Evolution of value oriented education; Concept of Human value; type of values; Components of value education.

Personal Development:

Self-analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to – age, experience, maturity, family members, neighbors, co-workers.

Character Formation towards Positive Personality:

Truthfulness, constructivity, Sacrifice, sincerity, self-Control, Altruism, Tolerance, Scientific Vision.

UNIT – II: Value Education Towards National and Global Development 9**National and International values**

Constitutional or national values – Democracy, Socialism, secularism, equality, justice, liberty, freedom and fraternity.

Social Values – Pity and probity, self-control, universal brotherhood.

Professional Values- Knowledge thirst, sincerity in professional, regularity, punctuality and faith.

Religious Values – Tolerance, wisdom, character.

Aesthetic Value – Love and appreciation of literature and fine arts and respect for the same.

National Integration and international understanding.

UNIT – III: Impact of Global Development on Ethics and Value 9

Conflict of cross-cultural influence, mass media, cross-border education, materialistic values, professional challenges and compromise.

Modern Challenge of Adolescent Emotions and behavior; Sex and spirituality; Comparison and competition; positive and negative thoughts.

Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance

UNIT – IV: Therapeutic Measures

9

Control of the mind through

- a. Simplified physical exercise
- b. Meditation – Objective, types, effect on body, mind and soul
- c. Yoga – Objectives, Types, Asanas
- d. Activities:
 - i. Moralization of Desires
 - ii. Neutralization of Anger
 - iii. Eradication of Worries
 - iv. Benefits of Blessings

UNIT – V: Human Rights

9

1. Concept of Human Rights – Indian and International Perspectives
 - a) Evolution of Human Rights
 - b) Definitions under Indian and International documents

2. Broad classification of Human Rights and Relevant Constitutional Provisions.
 - a) Right to life, Liberty and Dignity
 - b) Right to Equality
 - c) Right against Exploitation
 - d) Cultural and Educational Rights
 - e) Economic Rights
 - f) Political Rights
 - g) Social Rights

3. Human Rights of Women and Children
 - a) Social Practice and Constitutional Safeguards
 - i. Female Foeticide and Infanticide
 - ii. Physical assault and harassment
 - iii. Domestic violence
 - iv. Conditions of Working Women

4. Institutions for implementation
 - a. Human Rights commission
 - b. Judiciary

5. Violations and Redressal
 - a. Violation by state
 - b. Violation by Individuals
 - c. Nuclear Weapons and terrorism
 - d. Safeguards.

Total 45 Hours

Course outcomes:

On completion of this course, the students will be able to

1. Understand the significance of value inputs in a classroom and start applying them in their life and profession
2. Distinguish between values and skills, happiness and accumulation of physical facilities, the Self and the Body, Intention and Competence of an individual, etc.
3. Understand the role of a human being in ensuring harmony in society and nature.
4. Distinguish between ethical and unethical practices, and start working out the strategy to actualize a harmonious environment wherever they work.

Text Books:

1. R R Gaur, R Sangal, G P Bagaria, , A Foundation Course in Human Values and Professional Ethics. 2009

2. **R.S. Naagarazan** , Professional Ethics and Human Values, , New Age International (P) Ltd., Publishers, 2006

Reference:

1. A N Tripathy, , Human Values, New Age International Publishers. 2003.

WEB LINK:

- <https://soaneemrana.org/onewebmedia/Professional%20Ethics%20and%20Human%20Values%20by%20R.S%20NAAGARAZAN.pdf>

**SYLLABUS SKILL
ENHANCEMENT ELECTIVE
COURSES**

21SBCG21

SOFT SKILL I

2 0 0 2

Course Objective:

- To enable participants Business Communication Skills
- To enhance participants E-mail writing skills
- To impart Leadership and Team Bonding skills

Credit Hours

UNIT I: EFFECTIVE COMMUNICATION SKILLS

06

Talking about your company – Making Polite requests – Introducing yourself and others–Socialising with others – Talking about work activities – Talking about your job – Communication practice – Role plays

UNIT II: WRITTEN BUSINESS COMMUNICATION

06

Essential Email writing skills – Formal and Informal E-mails – Usage of formal language – Report Writing – Writing project reports – Extended writing practice – Email Etiquette – Understanding Business E-mails

UNIT III: TELEPHONE ETIQUETTE

06

The basics of Telephone Etiquette – Customer Service – Being courteous – Making arrangements – Giving clear and concise information – Tone and Rate of speech – Pronunciations – Summarisation – Mock Telephonic Conversations

UNIT IV: LEADERSHIP SKILLS

06

Essential Leadership Skills – Interpersonal Skills – Team Building – Team work – Do's and Don'ts of Leadership skills – Importance of communication in Leadership – Delegating and Handling of Projects

UNIT V: LISTENING AND ANSWERING QUESTION

06

Listening for the main ideas – Listening for details – Listening for specific information – Predicting and listening for opinions – Recognising context – Listening for sequence – Understanding Pronunciation – Listening practice

Total

30 Hours

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>

Course Objective:

- To enable students to develop their communication skills effectively
- To enhance students Reading, Writing, Listening and Speaking skills
- To develop their self-confidence through communication

Credit Hours**UNIT I: READING COMPREHENSION AND VOCABULARY****06**

Reading Techniques – Types of Reading – Skimming – Scanning – Reading for detail – Identifying key words – Underlining unfamiliar key words – Vocabulary Building – Reading Comprehension practice

UNIT II: PRESENTATION SKILLS**06**

Presentation Methods – Preparation and Practice – Organising content – Do's and Don'ts of a Presentation – Presentation Techniques – Mock Presentation

UNIT III: GROUP DISCUSSION**06**

Introduction to Group Discussion – Preparation for GD – Structure of GD's – Do's and Don'ts – Tips and Strategies – Etiquette and Practice – Body Language and Posture – Sharing Ideas with respect – Understanding Opinions – Mock GD Practice

UNIT IV: CONVERSATIONAL SKILLS**06**

Introduction to Small talk – How to start and end a conversation – Exchanging ideas – Expressing Interests – Giving Opinions – Social skills and Etiquette – Informal Conversations – Formal Meetings – Group Practice

UNIT V: SELF – INTRODUCTION AND ROLE PLAY**06**

Introducing oneself – Exchange of Greetings – Appropriate Greetings – Usage of Vocabulary – Rapport Building – Handshakes and First Impressions – Basic Etiquette

Total**30 Hours****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

Books Prescribed

- English for Competitive Examinations by R.P.Bhatnagar&Rajul Bhargava Macmillan India ltd. Delhi.2015
- Carnegie, Dale. The Quick and Easy Way to Effective Speaking. New York: Pocket Books, 1977.
- Kalish, Karen.How to Give a Terrific Presentation. New York: AMACOM, 1996

Web Sources:

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

Course Objective:

- To enable students to develop their soft skills and Body Language
- To enhance students Reading, Writing, Listening and Speaking skills
- To develop their self-confidence to excel at Interviews

Credit Hours**UNIT I: SKILL ENHANCEMENT****06**

Time Management – Planning and Organisation – Scheduling – Prioritization – Delegation – Task Management – Stress Management – Overcoming anxiety – Confidence Building – Body Language

UNIT II: RESUME / COVER LETTER WRITING**06**

SWOT Analysis – Details and Resume Writing – Resume Examples – Building Resume using SWOT – Writing Resume – Writing Cover Letter – Resume Correction – Resume Feedback

UNIT III: INTERVIEW SKILLS**06**

Interview Do's and Don'ts – First Impression – Grooming – Body Language – Frequently asked questions – Useful Language – Mock Interview

UNIT IV: QUANTITATIVE ABILITY**06**

Permutation & Combinations – Probability – Profit & Loss – Ratio Proportions & Variations – Cubes – Venn Diagrams – Logical Reasoning – Critical Reasoning

UNIT V: REVISIONARY MODULES**06**

Group Discussions – HR Process – Interview Process – Mock Group Discussions

Total**30 Hours****Course Outcome:**

- CO1 To develop participant's social and professional skills
- CO2 To help participants manage time effectively
- CO3 To build a strong resume to suit corporate requirements
- CO4 To face interviews confidently
- CO5 To enhance their aptitude abilities

Books Prescribed

- Meena. K and V.Ayothi (2013) A Book on Development of Soft Skills (Soft Skills: A Road Map to Success) P.R. Publishers & Distributors.

- Soft Skills – Know Yourself & Know the World, S.Chand & Company LTD, Ram Nagar, New Delhi 2016
- Prasad, H. M. How to Prepare for Group Discussion and Interview. New Delhi: Tata McGraw-Hill Publishing Company Limited, 2001.
- Pease, Allan. Body Language. Delhi: Sudha Publications, 1998.

Web Sources:

- <https://www.skillsyouneed.com/ips/communication-skills.html>
- <https://www.businessnewsdaily.com/5836-top-interviewing-skills.html>
- <https://gdpi.hitbullseye.com/Group-Discussion.php>

Course Objective

The goal of student internship program is to have the professional training and growth in various organizations and all types of companies.

Purpose

The purpose of the student internship program is to provide students with an opportunity to gain workplace skills and learn more about corporate field. This is also an opportunity to contribute to the local community by reaching out to future professionals.

Parties Involved

The student internship program involves two parties:

1. The Intern Supervisor (The Company)
2. The Intern (The Student)

Category	Requirements
Status	Group Internship Maximum of 5 person for one company .
Length	Period of 4 weeks
Hours	Hours will be agreed upon between the intern and the Intern Supervisor.
Reports To	The Intern Supervisor
Required Meetings	<ol style="list-style-type: none"> 1. Attend Orientation 2. Attend meetings as requested by the Intern Supervisor.
Duties	<ol style="list-style-type: none"> 1. Perform all duties as assigned by the Intern Supervisor 2. If performing the internship for school credit, the intern will be responsible for providing and submitting the required forms to the Intern Supervisor for

Evaluation process for Internship Reporting:

Internal Marks for Internship Report(40 marks)

External Marks for Internship Report(60 marks)

Certification	Content	Presentation
20 marks	20 marks	20 marks

Course Outcome

- Co-1 To Contribute to organizations of all types and sizes by managing critical internship.
- Co-2 To provide creative solutions to key challenges.
- Co-3 To design marketing strategies.
- Co-4 To provide a variety of ways to engage in experiential Learning
- Co-5 To lay the foundation for strong relationship and subsequent job offers
- Co-6 To apply the Knowledge and skills acquired in the classroom to a professional context

Course Objective:

The mini project is designed to help students to develop practical ability and knowledge with the practical tools/techniques for solving real life problems related to the industry, academic institutions and computer science research. The course Mini Project is one that involves practical work for understanding and solving problems in the field of Commerce.

Instructions for preparation of Mini-Project Reports

The Mini-Project should be written in standard scientific paper format.

Title page: Authors name, Supervisor Name and Designation

Abstract: 250 words = 1 page.

Introduction: ~500-750 words = 2-3 pages

Materials and Methods: ~1500 words = 6 pages

Results: ~1500 words = 6 pages

This should provide a concise account of the results obtained, in a logical order that hopefully tells a story. This will not necessarily be the order in which you carried out the experiments! Make maximum use of figures / tables - remember a picture often replaces a thousand words. A standard scientific paper in most journals will contain ~6 (maximum 8) figures or tables.

Discussion : 1500 words = 6 pages

This is valuable inclusion in a project report where the student may not have sufficient time to complete the work and it contains constant ideas of further work.

Reference: 1250 words = 5 pages

Standard format should be followed and include all the details, including the full reference in the list maximum of 30 reference is adequate.

Course Outcome

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

CO1	Students will be able to practice acquired knowledge within the chosen area of technology for project development
CO2	Identify, discuss and justify the technical aspects of the chosen project with a comprehensive and systematic approach.
CO3	To inculcate innovative thinking and thereby preparing students for main project
CO4	To set up self maintenance cell within departments to ensure optimal usage of infrastructure facilities.

COURSE OBJECTIVE:

- To develop and strengthen entrepreneurial quality and motivation in students
- To impart basic entrepreneurial skills and understanding to run a business efficiently and effectively.
- To understand the concept and process of entrepreneurship and its contribution in and role in the growth and development of individual and the nation.

UNIT I ENTREPRENEURSHIP**6**

Entrepreneur – Personality characteristics of successful entrepreneur – Types of Entrepreneurs – Knowledge and skills required for an entrepreneur – Difference between Entrepreneur and Intrapreneur

UNIT II BUSINESS**6**

Definition, Classification – Characteristics, Ownership Structures – Project Formulation – Steps involved in setting up a Business – Market Survey and Research – Techno Economic Feasibility Assessment

UNIT III BUSINESS PLAN PREPARATION**6**

Sources of product for business – Pre-feasibility study – Criteria for selection of product – Ownership – Capital – Budgeting project profile preparation – Matching entrepreneur with the project – Feasibility report preparation and evaluation criteria.

UNIT IV SUPPORT TO ENTREPRENEURS**6**

Sickness in small Business – Concept, Magnitude, Causes and Consequences, Corrective Measures – Business Incubators – Government Policy for Small Scale Enterprises – Growth Strategies in small industry.

UNIT V ENTREPRENEURSHIP DEVELOPMENT PROGRAMME**6**

Meaning, Objectives – Phases of EDP – steps in EDP – Strategies for Entrepreneurship development – Institutions in aid of Entrepreneurship Development Programme – Use of IT enabled services in entrepreneurship - E Licensing, E filing.

Total 30 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/>
2. <https://www.entrepreneur.com/article/272185>

SYLLABUS
ABILITY ENHANCEMENT
ELECTIVE COURSES

Course Objective:

This course is to subject the students to practise the components in various units.

To make students ready for placement interviews within campus.

To infuse confidence to face job situations.

	<i>Credit Hours</i>
UNIT I	06
<ul style="list-style-type: none"> ● Resume and CV Writing ● Complaint Letter ● Social Correspondence ● Letter of Enquiry 	
<i>UNIT II</i>	<i>06</i>
<ul style="list-style-type: none"> ● Short Essay Writing 	
<i>UNIT III</i>	<i>06</i>
<ul style="list-style-type: none"> ● Explaining Proverbs 	
<i>UNIT IV</i>	<i>06</i>
<ul style="list-style-type: none"> ● Use of Prepositions 	
<i>UNIT V</i>	<i>06</i>
<ul style="list-style-type: none"> ● Synonymous Words 	
<i>Total</i>	<i>30 Hours</i>

Course Outcome:

- CO1 To enhance learners' confidence level.
- CO2 To make learners' feel the assimilation of skills.
- 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

- For Unit I – V Effective Communication For You – V. Syamala Emerald Publishers, Chennai - 600 008. -2018

Web Sources:

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

Course Objective

To inculcate the importance of environmental pollution, preservation of nature and environmental management for human welfare.

Unit-I Multidisciplinary nature of environmental studies, Natural Resources**06**

Definition, scope and importance, need for public awareness. Renewable and non-renewable resources - Natural resources and associated problems. a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of an individual in conservation of natural resources- Equitable use of resources for sustainable lifestyles.

Unit-II Ecosystem Biodiversity and its conservation**06**

Concept of an ecosystem. - Structure and function of an ecosystem Producers, consumers and decomposers. -Energy flow in the ecosystem. Ecological succession. - Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) Introduction-Definition, genetic, species and ecosystem diversity. Biogeographical classification of India, Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values - Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Unit-III: Environmental Pollution**06**

Definition, Cause, effects and control measures of a) Air pollution b) Water pollution c) Soil pollution d) Marine pollution e) Noise pollution f) Thermal pollution g) Nuclear hazards. Solid waste Management. Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management- floods, earthquake, cyclone and landslides.

Unit-IV Social Issues and the Environment**06**

From Unsustainable to Sustainable development, urban problems related to energy - Water conservation, rain water harvesting, watershed management- Resettlement and rehabilitation of people; its problems and concerns. Case Studies - Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies. Wasteland reclamation. Consumerism and waste products. Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act - Issues involved in enforcement of environmental legislation. Public awareness.

Unit-V Human Population and the Environment**06**

Population growth, variation among nations. Population explosion – Family Welfare Programme. Environment and human health. Human Rights. Value Education. HIV/AIDS. Women and Child Welfare. Role of Information Technology in Environment and human health. Case Studies.

Field work - Visit to a local area to document environmental assets river/forest/grassland/hill/mountain, Visit to a local polluted site-Urban/Rural/Industrial/Agricultural, Study of common plants, insects, birds, Study of simple ecosystems-pond, river, hill slopes, etc.

Total: 30 hrs**Course Outcome**

CO 1	To understand the nature and facts about environment.
CO 2	To find and implement scientific, technological, economic solutions to environmental problems.
CO 3	To know about the interrelationship between living organisms and environment.

CO 4 To understand the integrated themes and biodiversity, natural resources, pollution control and waste management.

CO 5 To appreciate the importance of environment by assessing its impact on the human world.

Text book:

1. Dr. Shradha sinha, Dr.Manisha shukula, Dr. Ranjana Shukla, “Environmental studies, Kurukshetra University. August 2014.

References:

1. Dr. N. Arumugam, Prof.V. Kumaresan, “Environmental studies”, Saras Publication, 2014.
2. Thangamani & Shyamala Thangamani, “Environmental studies”, Kurukshetra University. August 2013.

WEB LINKS and SOURCES:

1. <https://drive.google.com/file/d/0Bz8t5cyGBXpQ1hiVWlza0R2bUk/view?resourcekey=0-x8M8xd8lhwQEIIz4feSA>
2. <https://easyengineering.net/ge6351-environmental-science-and/>
3. <https://learnengineering.in/ge8291-environmental-science-and-engineering/>

Course Objective

The objective of the seminar is to impart training to the students in collecting materials on a specific topic from books, journals and other sources, compressing and organizing them in a logical sequence, and presenting the matter effectively both orally and as a technical report. The use of slides/transparencies and overhead/slide/multimedia projector is also introduced to the user during the seminar.

Guidelines for preparing Seminar

1. Selection of topic/area in Commerce Subjects.
2. Approval to the selected topic from the concerned faculty in charge.
3. Study of topic : Students are requested to acquire a thorough knowledge on the subject by referring back papers and reference books (These may be included as references at the end of the paper) on the corresponding area.
4. Preparation of slides for presentation Slides may be presented in MS power point. Time allowed for presentation is 20 minutes for presentation and 5 minutes for discussions. So, number of slides may be around 20 - 25 to adhere the time limit.
5. Organisation of slides
 - The first slide will be a title page showing the title, name of author (presenter), roll no. and Class.
 - 2 nd page will contain overview of the seminar
 - Successive pages will contain
 - Objectives of the paper
 - (1) Introduction
 - (2) Body of the paper includes system dynamics, methodology, graphs, block diagrams etc. arranged in a logical sequence depending on the problem.
 - (3) Results and discussions
 - (4) Conclusion
6. Each slide will have a title and each figure have a caption.
7. Draft copy of the Seminar report should also be submitted before the presentation

Course Outcome

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

CO1	They will demonstrate depth of understanding, use primary and secondary sources
CO2	They will be able to follow academic discussions, infer meanings that are not overt, and take notes from a discussion or presentation.
CO3	They will also demonstrate problem-solving skills and apply theoretical knowledge.
CO4	There will be opportunities for developing ideas through creative work.
CO5	Through asking appropriate questions, students will demonstrate their understanding of discussions and spark further discussion.

PROJECT GUIDELINES REGULATIONS

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

Department of Commerce

B.com Degree

Regulation for Project work and Viva Voce Examination

1. Each student have to undertake a project individually
2. Maximum ten students under the supervision of the faculty
3. The students must undergo project work in the V semester vacation in any of the private and public limited companies
4. The candidates should submit the consent certificate from the organizations for having undertaken the project work
5. The project report must be typed and hard bound
6. The project report must be submitted at the end of the VI semester.
7. Failure to submit the project report or failure to appear at the Viva Voce examination will be treated as absentees in the examination in the subsequent years.
8. No marks will be allotted on the project report, unless a candidate appears at the Viva Voce Examination and submits his/her project report.
9. Evaluation of the project work to be done jointly by the internal and external expert and one external expert with 40:60 weight age.
10. A candidate has to qualify in the project work individually and the minimum marks to qualify in the project work is 40% (Report + Viva Voce).
11. 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 and recommendations – 10 Marks

Evaluation Procedure for Viva- Voce Examination

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

Overall Impression (Including Communication Skill - 10 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.