

B.COM

PROGRAMME SPECIFIC OUTCOMES (PSO)

- To assume junior management cadre in any business venture.
- To understand marketing assignments in banking/insurance services.
- To pursue higher studies in commerce/Management/Chartered Accountancy/Corporate Secretary ship/Chartered financial analyst/Law .

PROGRAMME OUTCOMES (POs)

- To instill knowledge about basic concepts of commerce.
- To build the necessary skills to undertake entrepreneurship as a desirable career option.
- To acquire diverse knowledge in business accounting and corporate laws and its applicability in modern business.
- To enhance the employability of the learners in an organization of commercial interest.
- To empower the learners to pursue higher education and future expectations of national and global needs of business enterprises.
- To familiarize the students in the analysis of business data.

P.K.R ARTS COLLEGE FOR WOMEN

**(An Autonomous Institution, Accredited by NAAC with 'A' Grade)
GOBICHETTIPALAYAM – 638476.**

BACHELOR OF COMMERCE

Course Scheme and Scheme of Examinations

(For students admitted from 2020-21& onwards)

(For branches offering Part-I and Part-II for two semesters)

Part	Category	Course Code	Title of the Course	Hrs/ week	Exam hrs.	CIA	ESE	Total marks	Credits
I –SEMESTER									
I	Language : I	20LTU01/ 20LHU01/ 20LFU01/ 20LKU01/ 20LMU01/ 20LSU01	Tamil- I/Hindi-I/French-I/Kanada-I/ Malayalam-I/Sanskrit-I	6	3	25	75	100	4
II	English: I	20LEU01	English – I	6	3	25	75	100	4
III	Core: I	20CGU01	Principles of Accountancy	6	3	25	75	100	4
III	Core :II	20CGU02	Business Correspondence	5	3	25	75	100	3
III	Core : III	20CGU03	Comprehension in Commerce –I (Self-Study/ Online Exam)	-	1½	-	50	50	1
III	Core :IV Allied: I	20CGU04	Agricultural Economy of India	5	3	25	75	100	4
IV	Foundation Course: I	20FCU01	Environmental studies	2	3	-	50	50	2
			TOTAL	30				600	22
II –SEMESTER									
I	Language : II	20LTU02/ 20LHU02/ 20LFU02/ 20LKU02/ 20LMU02/ 20LSU02	Tamil- II/Hindi-II/French-II/Kanada-II/ Malayalam-II/Sanskrit-II	6	3	25	75	100	4

II	English : II	20LEU02	English- II	6	3	25	75	100	4
III	Core: V	20CGU05	Financial Accounting	6	3	25	75	100	4
III	Core : VI	20CGU06	Marketing	5	3	25	75	100	3
III	Core :VII	20CGU07	Comprehension in Commerce-II (Self-Study/ Online Exam)	-	1 1/2	-	50	50	1
III	Core: VIII Allied : II	20CGU08	Business Ethics	5	3	25	75	100	4
IV	Foundation Course:II	20FCU02	Yoga and Ethics	2	3	-	50	50	2
			TOTAL	30				600	22

III –SEMESTER

III	Core : IX	20CGU09	Corporate Accounting	6	3	25	75	100	5
III	Core: X	20CGU10	Management Theory and Practice	4	3	25	75	100	3
III	Core: XI	20CGU11	Commercial Law	5	3	25	75	100	3
III	Core : XII	20CGU12	Business Organization & Office Management	6	3	25	75	100	4
III	Core: XIII	20CGU13	Comprehension in Commerce-III (Self-Study/ Online Exam)	-	1 1/2	-	50	50	1
III	Core :XIV Allied :III	20CGU14	Business Statistics	5	3	25	75	100	4
IV	Ability Enhancement Course : I	20AEU01	Information Security	2	3	25	75	100	2
IV	Non- Major Elective	20NMU01A/ 20NMU01B	Indian Women and Society / Advanced Tamil	2	3	-	50	50	2
			TOTAL	30				700	24

IV –SEMESTER

III	Core :XV	20CGU15	Advanced Accounting	6	3	25	75	100	5
III	Core : XVI	20CGU16	Banking Theory Law And Practice	4	3	25	75	100	3
III	Core : XVII	20CGU17	Cost Accounting	5	3	25	75	100	5
III	Core: XVIII	20CGU18	Company Law	4	3	25	75	100	3
III	Core: XIX	20CGU19	Comprehension in Commerce-IV (Self-Study/ Online Exam)	-	1 1/2	-	50	50	1
III	Core : XX Allied : IV	20CGU20	Business Economics	5	3	25	75	100	4

IV	Skill Enhancement course : I	20SEUCG01	Computer Applications in Business	3	3	25	75	100	2
IV	Ability Enhancement: II	20AEU02	Consumer Rights	3	2	-	50	50	2
			TOTAL	30				700	25
V –SEMESTER									
III	Core :XXI	20CGU21	Entrepreneurial Development Programme	5	3	25	75	100	5
III	Core : XXII	20CGU22	Income Tax Law and Practice	5	3	25	75	100	5
III	Core : XXIII	20CGU23	Auditing	5	3	25	75	100	4
III	Core: XXIV	20CGU24	Institutional Training	-	-	100	-	100	1
III	Core: XXV	20CGU25	Comprehension in Commerce –V (Self-Study/ Online Exam)	-	1½	-	50	50	1
III	Core :XXVI Practical	20CGU26	Computer Applications Practical-I (Ms-Word, Ms-Excel & Ms- Power Point)	4	3	40	60	100	2
III	Core : XXVII Elective I	20CGU27 a/ 20CGU27 b/ 20CGU27 c	Advertising And Sales Promotion/ Fundamentals of Business Analytics / Business Finance	5	3	25	75	100	4
IV	Open Elective Course	20COU06A	Basics of Accounting	4	3	25	75	100	3
IV	Skill Enhancement course : II	20SEU02	Life Skills (Soft skills /Entrepreneurship skills / Homepreneurship) (Campus to Corporate)***	2	-	100	-	100	2
V	Proficiency Enhancement	20PEUCG01	Business and Commercial Knowledge (Self-Study)	-	3	-	100	100	2
			TOTAL	30				950	29
VI –SEMESTER									
III	Core : XXVIII	20CGU28	Management Accounting	5	3	25	75	100	5
III	Core: XXIX	20CGU29	Goods and Services Tax	5	3	25	75	100	5
III	Core : XXX	20CGU30A/ 20CGU30B	Women in Business / Project Work****	4	3	25	75	100	3
III	Core : XXXI	20CGU31	Comprehension in Commerce-VI (Self-Study/ Online Exam)	-	1½	-	50	50	1
III	Core : XXXII Practical	20CGU32	Computer Applications Practical-II (Tally)	4	3	40	60	100	2

III	Core : XXXIII Elective II	20CGU33 a/ 20CGU33 b/ 20CGU33 c	Brand Management/ Business Analytics Using Tableau And Python / Working Capital Management	5	3	25	75	100	4
III	Core :XXXIV Elective III	20CGU34 a/ 20CGU34 b/ 20CGU34 c	Marketing Research / Business analytics with tableau and Python – Practicals /*** Institutional Finance	5	3	25 40	75 60	100	4
IV	Skill Enhancement course: III	20SEUCG03	Commerce Practical(Commerce lab)	2	2	40	60	100	2
			TOTAL	30				750	26
V	Community Engagement	NSS/YRC/RRC/CCC/PHY.EDU		I – VI SEMESTER					1
		Students Social activity (Curriculum related)		Between I to II Semester					1

Total credits : 150
Total Marks : 4300

****The students shall take up a minimum of **ONE Extra Course Paper** which is /are not offered by their own departments under Part: V to complete the program. Also the students are permitted to appear for any extra course paper (s) which is /are offered by other departments. On passing an extra paper, the student will earn 2 extra credits.

******Life skills course – 100% internal paper.**
(Marks split up CIA I – 25; CIA 2 – 25; Practicals – 25; Model Examination – 25)

**** **Project Work – Internal (20+30) = 50, External & Viva = 50; Total =100**
(Details refer the rules governing project work and viva-voce)

PART	CATEGORY		NO. OF COURSES	TOTAL CREDITS
I	Language		2	8
II	English		2	8
III	Core: Theory	23	34	111
	Core: Practical	2		
	Core: Allied	4		
	Core: Elective	3		
	Core : Institutional Training	1		
	Core: Theory/Project	1		
IV	Foundation course	2	9	19
	Non-major elective	1		
	Skill Enhancement :Theory	2		
	Skill Enhancement: Practical	1		
	Ability Enhancement Course	2		
	Open Elective	1		
V	Proficiency Enhancement(Self Study)	1	3	4
	Community Engagement Extension Activity	2		
	Total		50	150

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B.COM COURSE STRUCTURE

CBCS – 2020-21

Parts	No. of papers / Courses	Credit(s) / Course	Total Credits	Proposed Semester
Part – I : Tamil/Hindi/French/Kanada/Sanskrit/Malayalam	2	4	8	I – II
Part – II : English	2	4	8	I – II
Part - III : Core: Theory	23	3/4/5	78	I-VI
Core: Practical	2	2	4	V-VI
Core: Allied	4	4	16	I-IV
Core: Elective	3	4	12	V-VI
Core : Institutional Training	1	1	1	V
Core: Theory/Project	1	4	3	VI
Part – IV : A. Foundation Courses :				
i. Environment Studies	1	2	2	I
ii. Yoga and Ethics	1	2	2	II
B. Non-Major Elective:				
i. Indian Women and Society / Advanced Tamil	1	2	2	III
C. Skills Enhancement Courses :				
i. Computer Applications in Business	1	2	2	IV to V
ii. Life Skills	1	2	2	
iii. Commerce Practical	1	2	2	
D. Ability Enhancement Courses :				
i. Information Security	1	2	2	III
ii. Consumer Rights	1	2	2	IV
E. Open Elective Course	1	3	3	V
Part-V : A. Proficiency Enhancement:				
i. Business and Commercial Knowledge (Self Study)	1	2	2	V
B. Community Engagements:				
i. NSS/YRC/RRC/CCC/PHY.EDU	1	1	1	I-VI
ii. Students Social Activity	1	1	1	I-II

Total Credits: 150

LIST OF ALLIED SUBJECTS

SEMESTER	ALLIED NUMBER	TITLE OF THE PAPERS
I	I	Agricultural Economy of India
II	II	Business Ethics
III	III	Business Statistics
IV	IV	Business Economics

LIST OF SKILL ENHANCEMENT SUBJECTS

SEMESTER	SKILL ENHANCEMENT SUBJECTS NO.	TITLE OF THE PAPERS
IV	I	Computer Applications in Business
V	II	Life Skill
VI	III	Commerce Practical

LIST OF ELECTIVE PAPERS (Choose any one paper as Elective)

Elective I: (Semester V)	
A	Advertising and Sales Promotion
B	Fundamentals of Business Analytics
C	Business Finance
Elective II: (Semester VI)	
A	Brand Management
B	Business Analytics Using TABLEAU and Python-Theory
C	Working Capital Management
Elective III: (Semester VI)	
A	Marketing Research
B	Business Analytics With TABLEAU and Python – Practicals
C	Institutional Finance

I Semester

20CGU01	PRINCIPLES OF ACCOUNTANCY	CATEGORY	L	P	CREDIT
		CORE	78	-	4

Preamble

To equip the learners with fundamental principles of accountancy for sole trading and non-profit organizations.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger, bill of exchange, account current, average due date and bank reconciliation statement.	K1
CO2	Familiarise and understand the basic accounting concepts and conventions, preparation of subsidiary books and final accounts, account of Consignment, Joint venture and non-trading concerns.	K2
CO3	Develop the application skills to create adjusting journal entries in rectifying errors, preparation of entries in bill of exchange, consignment and joint venture, receipts and payments account, income and expenditure account of non-profit organization.	K3
CO4	Develop the analytical skills in accounting equation, preparation of trial balance and suspense account, normal loss in consignment. Analyzing the reasons for differences between pass book and cash book transactions in the Bank Reconciliation Statement.	K4
CO5	Evaluate del credere commission, normal and abnormal loss, value of unsold stock in consignment account and familiarize the financial position of sole proprietor through final accounts	K5

SYLLABUS

UNIT I

Fundamentals of Book- Keeping:

Accountancy: Meaning, Scope and Objectives - Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger - Subsidiary books-Purchase book, Purchase return book, Sales book, Sales return book, Single column, Double column and Triple column cash book-Petty cash book. (16 Hrs)

UNIT – II

Final Accounts:

Trial Balance – Rectification of errors -Preparation of Final accounts for sole proprietors with adjustments. (15 Hrs)

UNIT – III

Bank Reconciliation Statement and Bill of Exchange:

Bank Reconciliation Statement –Account Current and Average Due Date - Bill of Exchange- Accommodation Bills. (15 Hrs)

UNIT – IV

Consignment and Joint Venture:

Consignment: Features - Accounting treatment in the books of the consignor and consignee.

Joint Venture Account: Existing and Separate Book - Consignment Vs Joint venture. (16 Hrs)

UNIT – V

Accounts of Non-Profit Organizations:

Accounts of Non-Profit Organizations: Receipts and Payments account and Income and Expenditure account and Balance sheet- Receipt and Payment A/c Vs Income and Expenditure A/c. (16 Hrs)

Note: Distribution of Marks: Theory 20 % and Problem 80 %

Text Book:

Authors	Title	Publisher	Year of Publication
Reddy.T.S & Murthy.A	Financial Accounting	Margham Publication, Chennai	2012

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Grewal.T.S	Introduction to Accountancy	S.Chand & Sons, New Delhi	2003
2	Gupta.R.L, Gupta V.K&, Shukla.M.C	Financial Accounting	S. Chand & Sons, New Delhi	2009
3	Maheswari.S.K & Reddy.T.S	Advanced Accountancy	Vikas Publishing House, New Delhi.	1996
4	Vinayakam.N, Mani.P.L & Nagarajan .K.L	Principles of Accountancy	S.Chand & Sons, New Delhi.	2002

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

I Semester

20CGU02	BUSINESS CORRESPONDENCE	CATEGORY	L	P	CREDIT
		CORE	65	-	3

Preamble

To enrich the skill to draft business letters, banking and company correspondence effectively.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge of Business communication, application letters, resume writing, Testimonials and references.	K 1
CO 2	Understand the importance, objectives, media and barriers of communication. Further to understand the types of business letter, duties of company secretary, preparation of Agenda and minutes.	K 2
CO 3	Analyze the effectiveness of media of communication and to make trade enquiries, execution of orders, drafting sales and circular letters, bank and agency correspondence and company correspondence.	K 3
CO 4	Enrich the analytical skills on drafting letter of offers and quotations.	K 4
CO 5	Evaluation of Pro's and con's of modern communication methods.	K 5
CO 6	Gain confidence in the preparation of notice, agenda, minutes, reports of company meetings and write resume independently.	K 6

SYLLABUS

UNIT I

Introduction to Business Communication:

Business Communication: Meaning-Importance of Effective Business Communication.
Business Letters: Essentials of Effective Business Letters– Functions - Kinds- Layout of a business letter. (13 Hrs)

UNIT II

Business Letters:

Trade Enquiries –Offers and Quotations- Orders and Order Execution letters – Credit and Status enquiries - Complaint letters -Sales Letters – Circular Letters. (13 Hrs)

UNIT III

Banking and Insurance Correspondence:

Banking Correspondence, Insurance Correspondence (Life Insurance only) - Agency Correspondence. (13 Hrs)

UNIT IV

Company Correspondence:

Company Correspondence – Correspondence with Directors and shareholders – Duties of company secretary – Preparation of Notice-Meeting-Agenda – Minutes-Report writing(13 Hrs)

UNIT V

Report Writing and Modern Communication Methods:

Report writing-Importance of reports-Oral and written reports-Types of business reports- Characteristics of a good report.

Application Letters – Preparation of Resume - Modern Communication Methods: Internet, E-mail, Tele conferencing, E- Communication and Video conferencing. (13 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Rajendra Pal & Korlahalli.J.S	Essentials of Business Communication	S.Chand & Sons, New Delhi.	2009

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Mathur.S.P	Business Communication	New Age International Pvt Ltd, New Delhi	2013
2	Ramesh.M.S & Pattanshetti.C.C	Business Communication	Tata Mc Graw Hill Education Pvt. Ltd, New Delhi	2013
3	Rodrigues. M.V	Effective Business Communication	Concept Publishing Company, New Delhi	2003

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars

I Semester

20CGU04	AGRICULTURAL ECONOMY OF INDIA	CATEGORY	L	P	CREDIT
		CORE ALLIED-I	65	-	4

Preamble

To develop the students to the agricultural situations in India.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge of the term agriculture, rural economy, mechanization, marketing and pricing.	K1
CO2	Understand the concept of agricultural efficiency and its types, importance of agriculture, rural poverty and green revolution.	K2
CO3	Apply the suggested points to increase the agricultural production for the overall economic development.	K3
CO4	Analyze the problems of Indian agriculture, trends of agricultural productivity, pros and cons of Green revolution, causes of slow progress of mechanization and rural indebtedness.	K4
CO5	Evaluate the reasons for low productivity in agriculture, migration of agricultural labour, land tenure system India and agricultural finance.	K5

SYLLABUS

UNIT I

Introduction to Rural Economy:

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period. Agricultural Economy in India. (13 Hrs)

UNIT II

Agricultural Labour and Mechanisation:

Agricultural Labour – Meaning – Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects. (13 Hrs)

UNIT III

Agricultural Marketing and Pricing:

Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices –Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy. (13 Hrs)

UNIT IV

Land Tenure system in India:

Need for land Reform-abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure: Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures. (13 Hrs)

UNIT V

Agricultural Finance :

Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need –Types – Role of Co-operative banks and Commercial Banks – Agricultural Refinance - Corporation and NABARD . (13 Hrs)

Text Book:

Author	Title	Publisher	Year of Publication
Lakhe .R.K	Agricultural Economy of India	Kalyani Publishers , New Delhi	2017

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Alak Ghosh	Indian Economic Problem	World press Private Ltd, Kolkata.	2011
2	Ruddar Dutt and Sundaram .K.P.M	Indian Economy	S.Chand & Sons, New Delhi, New Delhi	2007
3	Sankaran S	Indian Agriculture : Problems, Progress and Prospects	Margham Publications, Chennai	2014

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

I Semester
ENVIRONMENTAL STUDIES

20FCU01	Environmental Studies	CATEGORY	L	P	CREDIT
		Foundation Course: I	26	-	2

Preamble

To bring about an awareness of a variety of environmental concerns and to create a pro-environmental attitude and a behavioral pattern in society that is based on creating sustainable lifestyle

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To give information about the environment and the resources to act at our own level to protect them.	K1
CO2	To analyse the roles of organisms as part of interconnected food webs, populations, communities, and ecosystems	K4
CO3	Understand the scale dependence of biodiversity and its measurement	K2
CO4	To learn how to assess pollution sources, study exposure pathways and fate, and evaluate consequences of human exposure to pollution and its impacts to environmental quality.	K1,K3
CO5	To balance our economic, environmental and social needs, allowing prosperity for now and future generations	K5

SYLLABUS

Unit I

5 Hours

Multidisciplinary Nature of Environmental Studies:

Environment: Definition, Components, Segments and Types. **Natural Resources:** Meaning, Components: (1. **Forest**-Meaning, Importance and Types 2. **Water**- Meaning, Types and Problems 3. **Mineral**- Meaning and Classification 4. **Food**-Meaning and Problems 5. **Energy**- Meaning, Forms and Types 6. **Land**- Meaning, Structure and Functions, Components), **Classification:** Renewable and Non-Renewable Resources, Role of an Individual in Conservation of Natural Resources.

Unit II

5 Hours

Ecosystems – Definition, Features, Structure and Function of an Ecosystem, Producers, Consumers and Decomposers, Energy Flow in the Ecosystem (Water, Carbon, Nitrogen, Oxygen and Energy), Food Chains, Food Webs and Ecological Pyramids

Introduction Types, Characteristics Features, Structure and Function of the following Ecosystem:

- Forest Ecosystem
- Grassland Ecosystem
- Desert Ecosystem
- Aquatic Ecosystems (Ponds, Streams, Lakes, Rivers, Ocean, Estuaries)

Unit III

5 Hours

Biodiversity and its Conservation-Introduction – Definition – Genetic, Species and Ecosystem Diversity, Bio geographical Classification of India -Value of Biodiversity – Consumptive Use, Productive Use, Social, Ethical, Aesthetic and Option Value- 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 and Conservation of Biodiversity.

Unit IV

5 Hours

Environmental Pollution: Definition, Causes, Effects, control measures and Prevention Acts for Air, Water, Soil, Noise, Thermal Pollutions and Nuclear Hazards. **Solid Waste Management:** Meaning, Causes, effects and control measures of urban and industrial wastes. **Disaster Management:** Meaning, Types of Disasters: floods, earthquake, cyclone and

landslides. **Environmental Ethics:** Issues and possible solutions- Climate change, global warming, acid rain, ozone layer depletion, nuclear - accidents and holocaust. Consumerism and waste products, Public Awareness.

Unit V

6 Hours

Social Issues and the Environment: 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.

Human Population and the Environment: Population growth and distribution- Population explosion – Family Welfare Programme-Environment and human health- HIV/AIDS- Role of Information Technology in Environment and human health- Medical transcription and bio-informatics.

REFERENCE Books

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
4. Clark R.S., Marine Pollution, Clarendon Press Oxford (TB)
5. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001,
6. Environmental Encyclopedia, Jaico Publ. House, Mumabai, 1196p
7. De A.K., Environmental Chemistry, Wiley Eastern Ltd.
8. Down to Earth, Centre for Science and Environment (R)
9. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev.,
10. Environment & Security. Stockholm Env. Institute Oxford Univ. Press. 473p
11. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural
12. History Society, Bombay (R)
13. Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment, Cambridge Univ. Press 1140p.
14. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws, Himalaya Pub. House, Delhi 284 p.
15. Mckinney, M.L. & School, R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition. 639p.
16. Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
17. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
18. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
19. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ.Co. Pvt. Ltd. 345p.
20. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
21. Survey of the Environment, The Hindu (M)
22. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (TB)

II Semester

20CGU05	FINANCIAL ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE	78	-	4

Preamble

To enable the students to make use of financial accounting applications in the real life situation.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of the terms such as, single entry system, statement of affairs, departmental accounts, inter departmental transfer, branch accounting, stock and debtors system, depreciation, hire purchase and installment purchase, down payment, royalty accounts.	K1
CO2	Understand the features of single entry system, difference between single entry and double entry system, need for departmental accounts, basis for allocation of expenses, difference between wholesale profit and retail profit, different methods of depreciation, features of hire purchase and installments system and difference between hire purchase and installment system.	K2
CO3	Familiarizing the methods of preparation of single entry system of accounts, inter-department transfer at cost or selling price, preparation of branch accounts, preparation of accounts using various methods of depreciation and calculation of interest under hire purchase and installment system of accounting.	K3
CO4	Develop analytical skills in single entry system of accounts, department trading and profit and loss account and balance sheets, stocks and debtors system and final accounts system and hire purchase trading account, short workings and recoupment of short workings under royalty accounts.	K4
CO5	Evaluate the cost of departmental purchase, consolidated final accounts and default and repossession of goods under hire purchase system, minimum rent in royalty accounts.	K5
CO6	Gain practical exposure in operating a branch independently with the knowledge of branch and departmental accounts.	K6

SYLLABUS

UNIT I

Single Entry system:

Meaning, Features, Defects - Difference between Single entry and Double Entry system- Statement of Affairs Method – Conversion Method. (15 Hrs)

UNIT II

Departmental Accounts and Branch Accounting:

Departmental Accounts: Meaning-need -Basis for allocation of expenses-Inter department transfer at cost or selling price.

Branch Accounting: Meaning-Types of branches-Dependent branches system-Stock and debtors system-Distinction between wholesale profit and retail profit-Independent branch(excluding foreign branches). (16 Hrs)

UNIT III

Depreciation Accounts:

Depreciation – Meaning, Need, Causes and methods of providing depreciation - Straight Line Method- Written down Value Method (Excluding Change in Method), Annuity method, Sinking fund method, Insurance policy method, Revaluation method, Depletion method and Machine hour rate method. (16 Hrs)

UNIT IV

Hire Purchase and Installment Accounts:

Hire Purchase: Meaning–Features-Installment purchase system: Meaning-Features-difference between hire purchase method and installment purchase method –Calculation of Interest – default and repossession–Hire purchase trading account: Debtors method –Stock and debtors method. (16 Hrs)

UNIT V

Royalty accounts:

Meaning of Royalty – Minimum Rent – Short Workings – Recoupment of Stock Workings –Entries in the books of Lessor and Lessee (Excluding sublease) (15 Hrs)

Note: Distribution of Marks: Theory 20 % and Problem 80 %.

Text Book:

Authors	Title	Publisher	Year of Publication
Reddy.T.S &Murthy. A	FinancialAccounting,	Margham Publication, Chennai.	2012

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	GuptaR.L& Gupta.V.K	Advanced Accounting	S.Chand & Sons,New Delhi,NewDelhi	1994
2	Jain .S.P and Narang.K.L	Financial Accounting-I,	S.Chand & Sons,New Delhi, New Delhi	2012
3	Maheswari .S.N	Financial Accounting	Vikas Publishing House, New Delhi.	2012
4	Raman.B.S	Financial Accounting	United Publishers, Mangalore	2012

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

II Semester

20CGU06	MARKETING	CATEGORY	L	P	CREDIT
		CORE	65	-	3

Preamble

To enable the students to understand the concepts of modern marketing in the changing environment.

Course Outcomes

To make the students understand about the Modern Marketing and other marketing concepts

CO Number	CO Statement	Knowledge Level
CO 1	Acquire basic concepts of market, Marketing, Selling, Marketing Management and components of Marketing mix.	K 1
CO 2	Have a comprehensive knowledge on product planning, Market segmentation, Product Planning, Functions of middlemen and Sales promotion programme	K 2
CO 3	Familiarize with the application of Modern marketing concepts, Pricing policies, Channel of distribution of goods, personal selling and advertising.	K 3
CO 4	Analyze the organisational structure of Marketing, role of marketing for economic development and effects of Channel of Distribution	K 4
CO 5	Gain experience on various pricing strategies, advertising media and qualities of good salesmanship.	K 5
CO 6	Impart skill on marketing plan for new product development and effective sales promotion.	K 6

SYLLABUS

UNIT I

Modern marketing concept:

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing . (13 Hrs)

UNIT II

Functions of Marketing:

Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing –Standardisation – Market Information . (13 Hrs)

UNIT III

Marketing Mix:

Marketing Mix – Product mix –Meaning of Product –Product life cycle-Market Segmentation –Branding-labelling-Price Mix-Importance-Pricing objectives - Pricing strategies – Promotion Mix –Advertising- Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context (13 Hrs)

UNIT IV

Consumer Behavior:

Meaning –Need for studying consumer behavior-Factors influencing consumer behavior.- Consumer Behaviour in modern Era :Neuro Marketing-Digital Marketing. (13 Hrs)

UNIT V

Role of Government in Marketing and Consumerism:

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Meaning and importance; Rural Marketing- features and importance- suggestion for improvement of Rural Marketing. (13 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Pillai R.S. N. & Bagavathi .V	Modern Marketing: Principles & Practices	S.Chand & Company ,New Delhi	2014

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gary Armstrong Philip Kotler	Marketing	Pearson Publications, New Delhi	2013
2	Rajan Saxena	Marketing Management	McGraw Hill Education (India) Pvt Limited, New Delhi	2016
3	Ramasamy V.S & Namakumari .S	Marketing Management, Planning and Control	MacMillan India Ltd, New Delhi	2008
4	ZiKmund	Marketing	South Western	2001

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

II SEMESTER

20CGU08	BUSINESS ETHICS	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ALLIED-II			

Preamble

To enable the learners conversant with business ethics and social values to meet the competitive situations.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on the concepts of Business Ethics, value system in business.	K 1
CO 2	Understand the personal and business values.	K 2
CO 3	Develop the application of business ethics to various organization groups.	K 3
CO 4	Evaluate the ethics of procedure in Marketing, Advertising, Finance and Human recourse areas.	K 4
CO 5	Gain exposure in business ethics and social value to start up a business.	K 5

SYLLABUS

UNIT I

Business Ethics:

Meaning and Definition-Ethics in Business-Common domain of business ethics-nature and objectives-Sources-need-Importance-Characteristics-factors influencing business ethics. (13 Hrs)

UNIT II

Values in Business:

Meaning –Definition-Value System-Categories of personal values system-Business values-Role of value in business-Managing by values. (13 Hrs)

UNIT III

Business Ethics and Environment:

Internal environment-Areas of internal ethics-Hiring Employees-Promotions-discipline- Wages-Job discrimination-Job description-Exploitation of employees-Whistle blowing-External environment. (13 Hrs)

UNIT IV

Business Activities:

Marketing,Advertising,Product safety, finance and Business ethics and issues in HRM. (13 Hrs)

UNIT V

Social Responsibilities and Social Audit:

History-Scope-Criteria for determining the social responsibility-Social responsibility towards various groups-limits of social responsibility-Social responsibility of business in India

Social Audit :

Need-Disclosure of information-Objectives-features -Benefits- Institutional social audit - Social audit in India-.. (13 Hrs)

Text Book:

Author	Title	Publisher	Year of Publication
Radha.V.	Business ethics and values		2013

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Bajas P.S	Business Ethics an Indian Perspective	Biztantra ,New Delhi	2004
2.	John .R.Boatright Bibhu Prasan Batra	Ethics and conduct of business	Pearson Publications, New Delhi	2013
3	Mruthyunjaya H.C	Business Ethics and Value systems	PHI learning PVT LTD, New Delhi	2013

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

II Semester

20FCU02	YOGA AND ETHICS	CATEGORY	L	P	C
		Foundation Course: II	26	-	2

Preamble

To enable the learners to acquire the knowledge on basic yogasanas and values and practice them in real life.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on yoga and value education.	K1
CO2	Understand the importance of yoga, mental exercises, principles of life and components of values	K2
CO3	Enhance their physical and mental health by practicing the different types of asanas, kriyas, mental exercises and values.	K3
CO4	Lead a meaningful life for the fulfillment of the needs of family, workplace, society and country.	K4

SYLLABUS

UNIT I (5 Hours) YOGA AND HEALTH

Theory:

Yoga-Meaning- Importance of Yoga – PanchaKoshas - Benefits of Yoga-General Guidelines.

Practice:

Dynamic Exercise- Surya Namaskar-Basic Set of Asanas-Pranayama &Kriya.

UNIT II (5 Hours) ART OF NURTURING THE MIND

Theory:

Ten Stages of Mind-Mental Frequency – Methods for Concentration

Eradication of Worries- Benefits of Blessings- Greatness of Friendship- Individual Peace and World Peace

Practice: - Worksheet

UNIT III (5Hours) PHILOSOPHY AND PRINCIPLES OF LIFE

Purpose and Philosophy of Life- Introspection – Analysis of Thought - Moralization of Desires- Neutralization of Anger.

Vigilance and Anti- Corruption- Redressal mechanism - Urban planning and Administration.

Practice - Worksheet

UNIT IV (6 Hours) VALUE EDUCATION (Part-I)

Ethical Values: Meaning – Need and Significance- Types - Value education – Aim of education and value education

Components of value education: Individual values – Self discipline, Self Confidence, Self Initiative, Empathy, Compassion, Forgiveness, Honesty, Sacrifice, Sincerity, Self-control, Tolerance and Courage.

Practice - Worksheet

UNIT V (5 Hours) VALUE EDUCATION (Part-II)

Family 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 profession, regularity, punctuality and faith.

Religious values – Tolerance, wisdom, character.

Practice - Worksheet

Reference Books:

- 1 Vethathiri Maharishi (2015), 'Yoga for human excellence'- Sri Vethathiri Publications.
2. Value Education for human excellence- study material by Bharathiar University.
3. Value Education - Study Material by P.K.R Arts College for Women.

III Semester

20CGU09	CORPORATE ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE	78	-	5

Preamble

To enable the students to have a comprehensive practice in the preparation of corporate accounts with the provisions of Companies' Act

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, underwriting and goodwill, types of shares, bonus share, right share and underwriting, liquidation, banking and insurance company accounts.	K 1
CO 2	Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration, calculation of goodwill and shares and liquidator's statement of affairs.	K 2
CO 3	Develop the application skills to computation of pro-rate allotment, redemption of preference shares, profit and loss account and preparation of balance sheet of companies (new format), preparation of balance sheet of banking and insurance companies.	K 3
CO 4	Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method, valuation of shares and liquidators final statement, computation of managerial remuneration, classification of bank advances, difference between general insurance and life insurance.	K 4
CO 5	Evaluate the techniques for redemption of preference share, valuation of goodwill and shares, deficiency account in liquidation, bank accounts and insurance company accounts.	K 5
CO 6	Gain confidence in preparation of company accounts in new format, various methods for calculating good will and shares, and preparation of liquidator's final statement accounting, bank accounts and insurance company accounts.	K 6

SYLLABUS

UNIT I

Issue of Equity shares, Underwriting and Redemption of Preference shares:

Issue of Shares: Par, Premium and Discount – Forfeiture – Reissue – Rights Issue – Bonus Share – (Theory and Problem) – Surrender of Shares (Theory only). Underwriting: meaning – Importance of Underwriting – Underwriting Commission – Types of Underwriting.

Redemption of Preference Shares: Redemption without Fresh Issue of Shares, out of Profits – Redemption at a premium out of profits (fully & partly) and fresh issue at premium – Redemption at Par out of Fresh Issue at premium (fully & partly) - Issue of Bonus shares by using Capital Redemption Reserve - Minimum Fresh issue of Shares (16Hrs)

UNIT II

Debentures and final accounts of company:

Debenture - Meaning - Types of Debenture - Difference between Shares and Debenture - Issue of Debenture - Redemption of Debenture: Sinking fund method only.

Final Accounts of Companies (New Format) – Calculation of Managerial Remuneration (Simple problems only). (16 Hrs)

UNIT III

Liquidation of Companies:

Liquidation: Meaning- Modes of liquidation – Statement of Affairs - Deficiency A/C – Liquidators Final Statement of Account. (15 Hrs)

UNIT IV

Valuation of Goodwill and Shares:

Goodwill: Meaning – Definition – Nature of Goodwill – Factors affecting the value of Goodwill – Methods of valuing Goodwill: Average profit method, Weighted Average profit Method, Super profit method and Capitalization method.

Shares: Meaning – Importance – Factors Affecting the value of Shares – Methods of Valuation of Shares: Net Asset method, Yield Value method and Fair Value Method. (15 Hrs)

UNIT V

Banking Companies and Insurance companies

Legal Requirements of Banking Company - Accounts of Banking companies - Final accounts and Balance sheet - Classification of Advances - Provisions for NPA.

Insurance companies – Meaning- Difference between Life Insurance and General Insurance- Final accounts and Balance sheet of Life Insurance and General Insurance Business (Fire and marine only). (16 Hrs)

Note: Distribution of Marks: Theory 20 % and Problem 80 %.

Text Book:

Authors	Title	Publisher	Year of Publication
Reddy.T.S.&Murthy.A	Corporate Accounting	Margham Publication, Chennai.	2012

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhasamy.M	Advanced Accountancy	Sultan Chand & Co, New Delhi	2004
2	Maheswari.K. Suneel	Corporate Accounting	Vikas Publishing House, New Delhi.	2009
3	Shukla .M.C, Grewal.T.S & Gupta S.C	Advanced Accounts	S.Chand & Company Ltd, New Delhi	2012

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

III Semester

20CGU10	MANAGEMENT THEORY AND PRACTICE	CATEGORY	L	P	CREDIT
		CORE	52	-	3

Preamble

To make the students to understand the concept in planning, organizing, directing, co-ordinating and controlling an organization.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on nature, scope and functions of management, types of plans and organization structure, units of command and direction, communication, span of control, delegation and decentralization.	K 1
CO 2	Understanding the importance of planning methods, Principles of organization, techniques of control and communication in management.	K 2
CO 3	Familiarize the concept with methods and types of plans, develop the concepts of departmentation, delegation, decentralization, MBO & MBE.	K 3
CO 4	Analyze the need for motivation theories, leadership styles.	K 4
CO 5	Evaluate the techniques in co-ordination & control.	K 5

SYLLABUS

Unit I:

Management:

Introduction to management - Definition– Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker. (11 Hrs)

Unit II:

Planning:

Planning – Meaning – Nature and Importance of Planning process- – Planning promises – Methods and Types of plans – Decision Making. (11 Hrs)

Unit III:

Organizing:

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart – Departmentation – Delegation and Decentralization – Authority relationship, Line, Functional and Staff. (10 Hrs)

Unit IV:

Motivation and Leadership:

Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Herzberg two factors Hygiene theory of Motivation, X, Y and Z theories – Leadership: Meaning, Qualities and styles–MBO–Management by Exception. (10 Hrs)

Unit V:

Co-ordination ,Control & Communication:

Meaning, need and techniques of co.ordination. Control: meaning, budgetary and non-budgetary control. Communication: meaning, types, process and barriers to communication. (10 Hrs)

Text Book:

Author	Title	Publisher	Year of Publication
Jayasankar. J	Principles of Management	Margham Publication, Chennai	2015

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Balasubrahmanian.N	Management Perspectives	MacMillan India Ltd, New Delhi	2012
2	Dinkar-Pagare	Business Management	S.Chand & Sons, New Delhi	2015
3	Dipak Kumar Bhattacharyya	Principles of Management	Pearson Publications, New Delhi	2012
4	Gupta.C.B	Management theory and practice	S.Chand & Sons, New Delhi	2017

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

III Semester

20CGU11	COMMERCIAL LAW	CATEGORY	L	P	CREDIT
		CORE	65	-	3

Preamble

To make the students to acquire the knowledge on the legal provisions relating to commercial law.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire knowledge in Law with reference to business and the basic rules regarding a contract, its elements and its types. Offer, Acceptance, Consideration, Remedies, Bailment, Pledge, Conditions and Warranties.	K 1
CO 2	Understand the basic rules regarding the law of contract, its elements, Formation and Discharge of a contract, Remedies in case of breach of contract, Contract of Agency, Indemnity, Guarantee and Sale of goods, Difference between Conditions and Warranties, Sale and Agreement to sell, Bailment and Pledge.	K 2
CO 3	Develop the application skills relating to Formation of a contract, Discharge of contract, Remedies for breach of contract, duties and rights of an agent, Bailer, Bailee, Surety, Unpaid seller.	K 3
CO 4	Develop an analytical skills using the different case laws relating to contract entered by a minor, a person of unsound mind, a person disqualified by law and free consent, Different conditions and warranties given during sale of goods.	K 4
CO 5	Evaluate the validity of an offer, acceptance, consideration, person's capacity to contract, Consent, damages to be paid in case of breach of contract, conditions, warranties.	K 5
CO 6	Enhance the business skill, by updating knowledge of the legal aspects of business.	K 6

SYLLABUS

UNIT I

Contract Act:

Law of contract-Law -meaning -Law of contract-Essential elements of valid contract-Types of contract-Offer-Legal rules relating offer-Acceptance-Essential elements of a valid acceptance-Revocation of offer and acceptance - Consideration - Essential elements of a valid consideration. (13 Hrs)

UNIT II

Capacity and Qualification of contract:

Capacity to contract- Law relating to minor, unsound mind, person disqualified by law-Free consent-coercion-undue-influence-misrepresentation-fraud and mistake-Quasi contract-Contingent contract-Void agreement. (13 Hrs)

UNIT III

Performance and Remedies of contract:

Performance and discharge of contract-Remedies for breach of contract-Contract of Agency-Agency by ratification- Rights and Duties of a Principal and Agent -Conditions and effects- Termination of agency. (13 Hrs)

UNIT IV

Indemnity and Guarantee:

Contract of Indemnity and Guarantee-Rights and liabilities of surety-Bailment and pledge. (13 Hrs)

UNIT V

Sale of Goods Act:

Law of sale of goods-Sale and Agreement to sell-Conditions and Warranties-Transfer of ownership-Performance of contract of sale-Carriage of goods. (13 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Pillai R.S.N & Bagavathi.V	Business Law	S.Chand & Company Ltd, New Delhi.	2010

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Kapoor N.D	Business Law	S.Chand & Sons,New Delhi	2017
2	Kathiresan & Radha .V	Commercial Law	Prasanna Publishers & Distributors, Chennai.	2014
3	Shukla M C	Mercantile Law	S.Chand & Sons,New Delhi.	1998

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

III Semester

20CGU12	BUSINESS ORGANIZATION & OFFICE MANAGEMENT	CATEGORY	L	P	CREDIT
		CORE	78	-	4

Preamble

To familiarize the students with the nature and types of business organizations and office management for the formation of a business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge of business, profession, partnership firm and joint stock company, source of finance, functions of SEBI and office organization and management.	K1
CO2	Understand the importance of business and its types, factors influencing the size of firms, classifications and importance of office layout and equipments.	K2
CO3	Analyze the cooperative organization. Analyze the various source of finance and role of chamber of commerce in business promotions. Develop the analytical skill of business finance and listing the securities in stock exchange.	K3
CO4	Evaluate the role of mechanical devices in ensuring greater efficiency with economy.	K4
CO5	To evaluate the different types of business, sources of finance, procedure the listing of securities and data processing system.	K5
CO6	Create an office layout for business organization.	K6

SYLLABUS

UNIT I

Forms of Organization:

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

(15 Hrs) **UNIT II**

Location of Business and Sources of Finance:

Location of Business – Factors influencing location, localization of industries
– Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit
– Relative Merits and Demerits.

(16 Hrs)

UNIT III

Stock Exchange:

Stock Exchange - Functions – Procedure of Trading –Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.

(16 Hrs)

UNIT IV

Office Layout:

Office – Its functions and significance – Office layout and office accommodation – various methods Filing and Indexing.

(16 Hrs)

UNIT V

Office Equipments:

Office machines and equipments – Data Processing Systems(SAP) EDP –Uses and Limitations of EDP - SAP(System,Application and products)– Office Automation.

(15 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Sharma .R.K & Shashi Gupta.K	Business Organisation and Office Management	Kalyani Publishers, New Delhi	2016

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Bhushan.Y.K,	Business Organization and Management	S.Chand & Sons, New Delhi.	2010
2	Gupta C.B	Business Organization and Management	S.Chand & Sons, New Delhi.	2010
3	Sherlekar.S.A	Modern Business Organization and Management-A System Approach,	Himalaya Publishing House, New Delhi.	1995
4	Shukla .M.C	Business Organization and Management	S.Chand & Sons, New Delhi	1994

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

III Semester

20CGU14	BUSINESS STATISTICS	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ALLIED-III			

Preamble

To enable the students to have an insight into the basic statistical techniques those are essential for commerce, economics, business and industry.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge about the basic concepts of statistics, data collection, measures of central tendency, dispersion, correlation, time series and probability.	K 1
CO 2	Understand the methods of computation of measures of central tendency, measures of dispersion, Correlation, Time series and Probability.	K 2
CO 3	Apply the statistical tools like mean, median, mode, geometric mean, harmonic mean, Range, Quartile deviation, mean deviations, Standard deviation, Co-efficient of variation, Correlation, Time series and probability in business, commerce and research.	K 3
CO 4	Analyse the various statistical techniques and identify their appropriateness in business and economic solutions.	K 4
CO 5	Assess the role of statistics in commerce, economics, business and industry.	K 5

SYLLABUS

UNIT I

Introduction to Statistics:

Meaning - Definition – Methods of collecting data – Primary and Secondary data- Classification and Tabulation – Diagrammatic and Graphical representation.

Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean (simple problems only) (13 Hrs)

UNIT II

Measures of Dispersion:

Range, Quartile Deviation, Mean Deviation, Standard Deviation –Importance and Limitations-Co-efficient of variation. (13 Hrs)

UNIT III

Correlation Analysis:

Meaning - Definition –Scatter diagram, Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation, Advantages and Limitations of Correlation. (13 Hrs)

UNIT IV

Time Series Analysis:

Definition of Time Series-Components of Time Series-Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares –Advantages and Disadvantages. (13 Hrs)

UNIT V

Probability:

Definition –Concept –Simple Problems based on Addition and Multiplication theorems only. (13 Hrs)

Note: Distribution of Marks: Theory 20% and Problem 80%

Text Book:

Author	Title	Publisher	Year of Publication
Gupta.S.P.	Statistical Methods	Sultan Chand & Sons, New Delhi.	2016-17

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Navnitham.P.A.	Business Mathematics and Statistics	Jai Publishers, Trichy.	2016-17
2.	Sancheti D.C., Kapoor, V.K.	Business Statistics	Sultan Chand & Sons, New Delhi.	2016-17

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

III Semester

20AEU01	INFORMATION SECURITY	CATEGORY	L	P	CREDIT
		Ability Enhancement Course : I	26	-	2

Preamble

To learn about the basics of Information Security .

Course Outcomes

On the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Obtain fundamental knowledge of Information Security	K1,K2
CO2	Learn basic concepts of Risks in Information Security	K1,K2
CO3	Familiarize the ideas of security planning and policies	K2,K3
CO4	Understand with Privacy and Ethical Issues in Information Security	K3,K4
CO5	Learn about Cryptography	K4, K5

SYLLABUS

Unit I

Introduction to Information Security

Information Security: Principles, Concepts and Definitions - The need for Information Security - Benefits of Information Security. The Security Problem in Computing: The Meaning of Computer Security - Computer Criminals. **(5 Hrs)**

Unit II

Information Risk

Information Risk: Threats and Vulnerabilities of Information Systems – Introduction to Risk Management. Information Security Management Policy, Standards and Procedures. **(5 Hrs)**

Unit III

Security Planning

Administering Security: Security Planning - Security Planning Team Members - Assuring Commitment to a Security Plan - Business Continuity Plan - Incident Response Plan - Organizational Security Policies, Physical Security. **(5 Hrs)**

Unit IV

Privacy and Ethical Issues in Information Security

Legal Privacy and Ethical Issues in Information Security: Protecting Programs and Data - Information and the Law - Rights of Employees and Employers - Software Failures - Computer Crime - Ethical Issues in Information Security. **(5 Hrs)**

Unit V

Cryptography

Cryptography: Introduction to Cryptography - What is Cryptography – Plain Text – Cipher Text – Substitution Ciphers - Transposition Ciphers. **(6 Hrs)**

TEXT BOOK:

1. Sumitra Kisan and D.Chandrasekhar Rao, Information Security Lecture Notes, Department of Computer Science and Engineering & Information Technology, Veer Surendra Sai University of Technology (Formerly UCE, Burla) Burla, Sambalpur, Odisha .

REFERENCE BOOK:

1. Andy Taylor (Editor) ,David Alexander, Amanda Finch & David Sutton, Information Security Management Principles An ISEB Certificate , The British Computer Society. 2008

III Semester

20NMU01A	INDIAN WOMEN AND SOCIETY	CATEGORY	L	P	CREDIT
		Non - Major Elective	26	-	2

Preamble

To familiarize students with the specific cultural contexts of women in India

Course Outcomes

On the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate knowledge of the history of women's studies as an academic discipline	K1,K2
CO2	Analyze the various roles of women and the challenges faced by them in the society	K3
CO3	Assimilate and evaluate the importance of women health	K3,K5
CO4	Identify the different issues related to women in general	K4
CO5	Assessing the Women Empowerment and the role of Central & State Government in developing Women	K5

SYLLABUS

Unit 1: Historical Background

(5 Hrs)

History of Women's status from Vedic times, Women's participation in India's Pre and Post Independence movement and Economic Independence, fundamental rights and importance of women in Modern Society

Unit 2: Role of Women (Challenges & remedies)

(5 Hrs)

Women in Family, Agriculture, Education, Business, Media, Defense, Research and Development, Sports, Civil Services, Banking Services, Social Work, Politics and Law

Unit 3: Women and Health

(5 Hrs)

Women and health issues, Malnutrition, Factors leading to anemia, Reproductive maternal health and Infant mortality, Stress

Unit 4: Issues of Women

(6 Hrs)

Women's issues, Dowry Related Harassment and Dowry Deaths, Gender based violence against women, Sexual harassment, Loopholes in Practice to control women issues.

Unit 5: Women Empowerment

(5 Hrs)

Meaning, objectives, Problems and Issues of Women Empowerment, Factors leading to Women Empowerment, Role and Organization of National Commission for Women, Central and State Social Welfare Board for Women Empowerment, Reality of women empowerment in the era of globalization.

Reference Books:

S.No	Authors	Title	Publishers	Year of Publication
1	Mala Khullar	Writing the Women's Movement: A Reader	Zubaan	2005
2	IAWS	The State and the Women's Movement in India	IAWS, Delhi	1994
3	Kosambi, Meera	Crossing Thresholds: Feminist Essays in Social History	Permanent Black	2007
4	T Rowbotham, Sheila	Hidden from History: Women's Oppression and the Fight against It	Pluto Press, London	1975
5	Susheela Mehta	Revolution and the Status of Women	Metropolitan Book co.pvt ltd, New Delhi	1989

IV Semester

20CGU15	ADVANCED ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE	78	-	5

Preamble

To familiarize the students with the accounting principles and practice of partnership

Course Outcomes

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO 1	Acquire the basic knowledge about admission, retirement and dissolution of partners, computation of goodwill accounts during admission and retirement of the partner, amalgamation & merger of a company, computation of purchase consideration while amalgamation holding company accounts.	K 1
CO 2	Familiarize and understand the concepts of profit sharing ratios, revaluation of assets and liabilities, realization of assets and liabilities, settlement accounts, calculation of purchase consideration in Net Asset Method and Net Payment Method	K 2
CO 3	Develop the application skills to apply Garner Vs. Murray rule at the time of insolvency of a partner, piecemeal method of distributing assets and consolidated balance sheet of holding companies.	K 3
CO 4	Familiarize the analytical skills in corporate accounting, calculation of unrealized profit, minority interest, difference between amalgamation and absorption and familiarize the concept of mutual Owings.	K 4
CO 5	Evaluate the techniques of adjustment of goodwill and valuation of consolidated balance sheet of holding company.	K 5
CO 6	Gain practical idea about partnership accounts and holding company accounts.	K 6

SYLLABUS

UNIT I

Partnership Accounts- Admission of Partner:

Admission of a partner- Treatment of Goodwill- Revaluation of Assets and Liabilities- Calculation of Ratios for Distribution of Profits-Capital Adjustments. (15 Hrs)

UNIT II

Retirement and Death of Partner:

Retirement of partner- Calculation of Gaining ratio- Revaluation of Assets and Liabilities- Treatment of Goodwill-Adjustment of Goodwill through Capital A/C only- Settlement of Accounts- Retiring Partner's Loan Account with equal Installments only- death of partner- calculation of profit upto the date of a partner. (16 Hrs)

UNIT III

Dissolution and Insolvency of a Partner:

Dissolution- Insolvency of Partners- Garner Vs. Murray –Insolvency of all Partners- Deficiency A/C- Piecemeal Distribution- Proportionate Capital Method Only-Insolvency of Individuals and Firms. (16 Hrs)

UNIT IV

Amalgamation:

Meaning of Amalgamation –Types of Amalgamation -Difference between Amalgamation as Merger and Amalgamation as Purchase-Calculation of Purchase Consideration under Net Asset Method and Net Payment Method - Accounting Entries in the books of Transferor and Transferee Company. (16 Hrs)

UNIT V

Holding Company:

Meaning & Definition-Preparation of Consolidated Balance Sheet –Calculation of Goodwill, Capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits, Mutual Owings. (15 Hrs)

Note: Distribution of Marks: Theory- 20% and Problems- 80%.

Text Book:

Authors	Title	Publisher	Year of Publication
Reddy T.S & Murthy.A	Financial Accounting Volume I	Margham publications, Chennai	2011

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta R.L & Radhasamy .M	Advanced Accountancy	Sultan Chand & Sons, New Delhi	2009
2	Jain S.P and Narang K.L	Advanced Accountancy Volume I	Kalyani publishers, New Delhi	2014
3	Shukla.M.C., Grewal T.S and Gupta S.L	Advanced Accountancy, Volume I	Sultan Chand & Sons, New Delhi	2011

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV Semester

20CGU16	BANKING THEORY LAW AND PRACTICE	CATEGORY	L	P	CREDIT
		CORE	52	-	3

Preamble

To enable the students to acquire knowledge about banking theory, law and practice suitable in the changing environment.

Course Outcomes

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

CO number	CO Statement	Knowledge Level
CO 1	Acquire fundamental knowledge of the term Banker, Customer, Promissory note, Cheque, Pledge, Hypothecation.	K 1
CO 2	Understand the concepts of Banking, Relationship between a banker and a customer, Duties of a banker, crossing, marking and endorsing cheque.	K 2
CO 3	Develop the application skills of writing, crossing cheques, Opening a bank account, Using ATM, Debit Card and a Credit card.	K 3
CO 4	Analysis the different types of loans and advances available to a customer, the function of banking system and the recent development in Banking.	K 4
CO 5	Evaluate the duties of a banker, the recent trends in Banking system.	K 5

SYLLABUS

UNIT I

Banker and Customer:

Banker-Meaning and Definition, Customer-Meaning, Special Type of Customers: Minor, Married women, Lunatic-Relationship between Banker and Customer-General relationship, Special relationship. Banker's Lien, Duties of a banker to maintain secrecy of customer account. (11 Hrs)

UNIT II

Negotiable Instruments:

Meaning-Types of Negotiable Instrument: Promissory note, Cheque-Features-Essentials of a valid Cheque-Crossing-Types of crossing-Marking and endorsement-Payment of cheque, Statutory protection, Duties to Paying banker and collecting banker-Refusal of payment of cheques-Duties of Holder and Holder in due course. (11 Hrs)

UNIT III

Deposits:

Opening of accounts-Types of deposits-Bank pass book-Rights of the banker-Right to set off-Right to close an account-Right to appropriate payment.NEFT (National Electronic Funds Transfer) –RTGS(Real Time Gross Settlement) (10 Hrs)

UNIT IV

Loans and Advances:

Principles of sound bank lending-Forms of securities-Pledge, Hypothecation and Advances against the documents of title to goods-assignment- mortgage-forms of mortgage. Recent trends in loans and advances (10 Hrs).

UNIT V

Recent Trends in Banking:

Reserve Bank of India (RBI), Functions, RBI Credit control measures- Banking regulation Act 1949

Recent trends in Banking: ATM Banking, E-Banking, Mobile Banking-Credit card, Debit card- FINTECH-Basic Concepts only (10 Hrs)

Authors	Title	Publisher	Year of Publication
Text Book: Sundharam and Varshney	Banking theory Law & Practice	S.Chand & Sons,New Delhi	2003

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Basu K. Subhash	Theory and Practice of Development Banking	Asia Publishing house,Chennai	1975
2	Natarajan .K & Gordon.E	Banking Theory and Practice	Himalaya Publishing House,New Delhi	2016
3	Reddy & Appanniah	Banking Theory and Practice	Himalaya Publishing House,New Delhi	1991

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV Semester

20CGU17	COST ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE	65	-	5

Preamble

To enable the students to acquire knowledge about cost accounting concepts and methods

Course Outcomes

On successful completion of this course, the student should be will be well able to

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, levels of material control, purchase and stores control.	K 1
CO 2	Understand the techniques of costing, preparation of cost sheet, Need for material control, control of idle time of labour, methods of calculation of labour turnover and classification of overheads.	K 2
CO 3	Develop the application skill in drafting a cost sheet, estimation of tender, EOQ, Methods of valuing material issue.	K 3
CO 4	Analyse the various system of wage payment and methods of operating costing.	K 4
CO 5	Evaluate the process losses, wastage, scrap, normal and abnormal losses and Reconcile the profits of Financial and Cost Accounting, Treatment of profits in Contract costing	K 5

SYLLABUS

UNIT I

Overview of Cost Accounting:

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost - Preparation of Cost Sheet, Tenders & Quotations. (13 Hrs)

UNIT II

Materials :

Meaning, Importance and techniques of Material Control: Levels of material Control – Need for Material Control – Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores –Economic Order Quantity – ABC analysis – Perpetual inventory system – Stores Control – Methods of valuing material issue. (13 Hrs)

UNIT III

Labour & Overhead:

System of wage payment – Idle time – Control over idle time – Labour turnover. Computation and control of labour – Remuneration and incentives – time rate system – piece rate system – Premium and Bonus plans. Overhead – Classification of overhead – allocation and absorption of overhead. Primary and Secondary Distribution – Machine Hour rate (13 Hrs)

UNIT IV

Process Costing :

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production. (13 Hrs)

UNIT V

Operating Costing & Contract Costing:

Meaning and definition - Application of operating costing- Operating costing units-Operating costing in service Industries-Transport costing- costing procedure in Transport costing – computation of cost unit in Road Transport.

Contract costing : features-Distinction between job costing and contract costing- Recording of costs of a contract- recording of Value and profit on contracts – Profit or loss on Contracts.

Reconciliation of Cost and Financial accounts.

(13 Hrs)

NOTE : Distribution of marks : Theory 40% and Problems 60%.

Text Book:

Authors	Title	Publisher	Year of Publication
Reddy T.S. & Hari Prasad Reddy Y.	Cost Accounting	Margham Publisher, Chennai	

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Arora M.N	Cost Accounting Principles & Practices	Vikas Publishing House, New Delhi. Publishing House	2008
2	Iyengar S.P	Cost Accounting	S.Chand & Sons,New Delhi	2000
3	Jain S.P. & Narang	Cost Accounting Principles and Practice	Kalyani Publishers,New Delhi	2002
4	Pillai R.S.N. & Bagavathi V.	Cost Accounting	S. Chand & Sons, Limited,New Delhi	2001
5	Saxena V.K. & Vashist C.D.	Advanced Cost & Management Accounting	S.Chand & Sons,New Delhi	1994

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV Semester

20CGU18	COMPANY LAW	CATEGORY	L	P	CREDIT
		CORE	52	-	3

Preamble

To make the students to acquire the knowledge on the basic provisions relating to company law.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on important terms and registration procedures.	K 1
CO 2	Understand the concept of Memorandum of Association, Articles of Association, Prospectus, Doctrine of Indoor Management, Doctrine of Ultravires, Meetings.	K 2
CO 3	Develop the application skill on the structure of company, Incorporation of a company, company meeting, preparation of agenda and minutes and procedures for winding up of a company.	K 3
CO 4	Analyse the role of directors and secretary, rights and liabilities of secretary, Qualification and disqualification of directors and secretary, appointment and removal of directors, powers and liabilities of directors, Directors remuneration, role and duties of company secretary.	K 4
CO 6	Gain confidence to start up a new company in the modern era.	K 6

SYLLABUS

UNIT I

Formation of a Company:

Introduction – Meaning and definition of a company-characteristics-advantages and limitations- classification - Promotion: Definition – Meaning and Definition of a Promoter – functions and duties – Incorporation: Meaning – certification of Incorporation –certification of commencement of Business- Memorandum of Association – Articles of Association – Relationship between Articles and Memorandum. Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus: Definitions – Contents – Deemed Prospectus – Misstatement in prospectus. (11 Hrs)

UNIT II

Directors of a Company:

Meaning and Definition - Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration – Powers – Duties – Liabilities of Directors. (11 Hrs)

UNIT III

Company Secretary:

Secretary – Definition – Types – Legal Position – Duties – Rights and Liabilities of a Company Secretary – Qualifications for appointment as secretary - Role of a Company Secretary – As a statutory officer, Co-Coordinator and Administrative Officer. (10 Hrs)

UNIT IV

Company Meetings:

Meaning – Essentials of a Company Meeting - Kinds of Company Meetings : Statutory Meeting- Board of Directors Meeting - Meetings of the Shareholders – Meetings of the Debenture holders – Meetings of the Creditors` -Annual General Meeting(AGM)- Drafting of Correspondence relating to the meetings : Notice – Agenda – Writing of Minutes. (10 Hrs)

UNIT V

Winding up of a Company:

Introduction – Meaning and Definition – Process of Winding up - Modes of Winding up: Compulsory Winding – Voluntary Winding up – Winding up of Unregistered Companies - Consequences of Winding up (10 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Kathiresan & Radha V.	Companylaw&secretarial practice	PrasannaPublishers,Chennai	2017

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	GognaP.P.S	Atextbookof companylaw	S.Chand&Sons,NewDelhi.	2007
2	Kapoor N.D.	Elements of company law	S.Chand&Sons,NewDelhi	2013
3	Sreenivasan	Companylaw	MarghamPublications,Chennai	2013

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV Semester

20CGU20	BUSINESS ECONOMICS	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ALLIED-IV			

Preamble

To equip the learners with the basic concepts of economic laws/theories relevant to business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge about the nature and scope of Business Economics, cost and revenue concepts, utility analysis and production function.	K 1
CO 2	Understand the concept of demand analysis, factors of production, market – its types.	K 2
CO 3	Application of various laws and scale of production to maximize profit and scales of the firm.	K 3
CO 4	Develop analytical skills in analyzing the consumer's surplus, equilibrium of the firm and industry.	K 4
CO 5	Evaluate the pricing and output decisions under different market structure and theories of factor pricing.	K 5

SYLLABUS

Business Economics:

Meaning, Definition, Nature and Scope of economics-Tools of Economic analysis-Micro and Macro Economics-Business Economics-Role of economics in decision making -Economic theories applied to business analysis-Objectives of business economics-Profit maximization-Sales maximization-Rate of growth-Objectives of Firm in different economic systems. **(13 Hrs)**

UNIT II

Utility Analysis:

Law of diminishing marginal utility-Law of Equi-Marginal utility-Indifference curve.

Demand analysis-Meaning-Determinants of demand-Law of demand, Elasticity of demand-Price, Income and Cross demand-Demand estimation and Demand forecasting-types. **(13 Hrs)**

UNIT III

Production function:

Factors of production-Law of diminishing returns-Law of variable proportion>Returns to scale-Scale of production-Law of supply-Cost and Revenue-Types of cost of production-Long run and short run cost curve. **(13 Hrs)**

UNIT IV

Product pricing:

Meaning, Definition, Types-Equilibrium under Perfect competition of firm and Industry -Pricing under Imperfect competition – Monopoly - Price discrimination-Pricing under Monopolistic competition-Pricing under Oligopoly-Kinked demand curve. **(13 Hrs)**

UNIT V

Factor pricing:

Marginal Productivity Theory-Theories of Rent - Wages- Interest – Profit. **(13 Hrs)**

Text Book:

Authors	Title	Publisher	Year of Publication
Sundharam.K.P.M & Sundharam.E.N	Business Economics	S.Chand & Sons, New Delhi	2010

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Jhinghan.M.L	Macro Economics Theory	Vrinda Publications Pvt Limited, New Delhi	2002
2	Sankaran .S	Business Economics	Margham Publication, Chennai	2001
3	Seth .M.L	Principles of Economics	Lakshmi Narain Agarwal Publications, Agra	1999

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV Semester

20SEUCG01	COMPUTER APPLICATIONS IN BUSINESS	CATEGORY	L	P	CREDIT
		SKILL ENHANCEMENT COURSE-II	39	-	2

Preamble

To equip the learners with fundamental concepts of computer and its application in business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of computer and its parts, various types of computer, programming and its tools, E-commerce, internet and management information system	K 1
CO 2	Understand the characteristics of computer, role of input and output devices, processing units, hardware, software and its uses	K 2
CO 3	Familiarize the applications of micro, mini, business and scientific computers, laptop, E-Commerce-mail and internet in business	K 3
CO 4	Develop the analytical skills of generations of computer, Programming languages, E-Commerce and internet technology	K 4
CO 5	Evaluate the concepts of programming, management information system, business process outsourcing	K 5
CO 6	Gain practical knowledge to construct the flowchart and algorithm for a given problem independently.	K 6

SYLLABUS

Computer:

Introduction-Meaning-Characteristics-Generations-Classifications of Computer-Computer Application in modern business. Hardware, Software, Human ware. (7 Hrs)

UNIT II

Anatomy of Computer:

Input unit-Output unit-Storage devices-Operating Systems: Meaning-Functions-Types-Programming: Meaning-Classifications of Programming languages-Language Processors-Programming Tools (8 Hrs)

UNIT III

Networks:

Components- Types of networks: LAN, WAN, MAN-Internet Vs Intranet-Extranet-Internet: Meaning-History-Development of Internet-WWW-Searching on the net-benefits on the internet (8 Hrs)

UNIT IV

Ecommerce:

Definition- E-commerce Vs Traditional Commerce-Features of E-Commerce- Reasons for the growth of E-Commerce-E-Commerce Basic Concepts-Elements,Models,Importance of E-Commerce-Email: Meaning-Types-Operations-Benefits. (8 Hrs)

UNIT V

Management Information System:

Meaning-Evolution of MIS-Characteristics-Benefits. Functional Management Information System: Financial Information System-Accounting Information System-Production Information System-Marketing Information System-Human Resource Information System-Business Process Outsourcing (8 Hrs)

Text Book:

Author	Title	Publisher	Year of Publication
Parameswaran .R	Computer Application in Business	S.Chand Publications,New Delhi	2014

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Alexis Leon and Mathew Leon	Fundamentals of Information Technology	Vijay Nicole Imprints Private Limited,Chennai	2009
2	Rajaraman .V	Introduction to Information Technology	Prentice Hall India Pvt., Limited,New Delhi	2015

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV Semester

20AEU02	CONSUMER RIGHTS	CATEGORY	L	P	CREDIT
		Ability Enhancement Course : II	39	-	2

Preamble

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.

Course Outcomes

On the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Understand the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards	K2, K3
CO2	To provide a comprehensive introduction to the Consumer Protection Law in India	K1,K2
CO3	Have a conceptual knowledge about the Grievance Redressal Mechanism under the Indian Consumer Protection Law	K3
CO4	Evaluate the regulations and legal actions that helps to protect consumers	K5
CO5	Evaluate the Contemporary Issues in Consumer Affairs	K4,K5

SYLLABUS

Unit 1: Conceptual Framework

8 Lectures

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

Experiencing and Voicing satisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour:

Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

Unit 2: The Consumer Protection Law in India

8 Lectures

Objectives and Basic Concepts: 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.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and 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

8 Lectures

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; 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

8 Lectures

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Real Estate Regulatory Authority

Unit 5: Contemporary Issues in Consumer Affairs

7 Lectures Consumer Movement in India: 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.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview

Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) *Consumer Affairs*, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). *Consumer Protection Law Provisions and Procedure*, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). *Globalisation and Consumerism: Issues and Challenges*, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). *Consumer Protection in India: Issues and Concerns*, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), *Consumer is King*, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
7. E-books :- www.consumereducation.in
8. Empowering Consumers e-book,
9. ebook, www.consumeraffairs.nic.in
10. *The Consumer Protection Act, 1986 and its later versions.* www.bis.org

Articles

1. Misra Suresh, (Aug 2017) “Is the Indian Consumer Protected? One India One People.

2. Raman Mittal, Sonkar Sumit and Parineet Kaur (2016) Regulating Unfair Trade Practices: An Analysis of the Past and Present Indian Legislative Models, Journal of Consumer Policy.
3. Chakravarthy, S. (2014). MRTP Act metamorphoses into Competition Act. CUTS Institute for Regulation and Competition position paper. Available online at www.cuts-international.org/doc01.doc.
4. Kapoor Sheetal (2013) “Banking and the Consumer” Akademos (ISSN 2231-0584)
5. Bhatt K. N., Misra Suresh and Chadah Sapna (2010). Consumer, Consumerism and Consumer Protection, Abhijeet Publications.
6. Kapoor Sheetal (2010) “Advertising-An Essential Part of Consumer’s Life-Its Legal and Ethical Aspects”, Consumer Protection and Trade Practices Journal, October 2010.
7. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.

Periodicals

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: International Journal on consumer law and practice, National Law School of India University, Bengaluru
3. ‘*Consumer Voice*’, Published by VOICE Society, New Delhi.

Websites:

www.ncdrc.nic.in

www.consumeraffairs.nic.in

www.iso.org.

www.bis.org.in

www.consumereducation.in

www.consumervoice.in

www.fssai.gov.in

www.cercindia.org

V Semester

20CGU21	ENTREPRENEURIAL DEVELOPMENT PROGRAMME	CATEGORY	L	P	CREDIT
		CORE	65	-	5

Preamble

To equip the students to acquire entrepreneurial skill to start up a

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the fundamental knowledge of entrepreneurs, entrepreneurship, entrepreneurs, micro, small, and medium enterprises start-ups, project finance, incentives and subsidies and industrial sickness.	K 1
CO 2	Understand the concept of women entrepreneurs, objectives of entrepreneurship development programme, comparison of micro, small, medium industries with large scale industries, causes, symptoms and consequences of industries sickness.	K 2
CO 3	Familiarize the entrepreneurship development programme, steps involved in starting small scale industry, product reserved for small scale industries, start up initiatives by government, role of commercial banks in providing financial assistance to entrepreneurs, consultancy services and diagnosis of industrial sickness.	K 3
CO 4	Analyze the contribution of women entrepreneurs, problems of start-ups , social cost benefits analysis and project risk analysis.	K 4
CO 5	Evaluate the phases of entrepreneurship development programme, technical, commercial, economic, financial and management appraisal and rehabilitation of sick units.	K 5

SYLLABUS

Unit - I: Entrepreneurship - An overview:

Meaning - need - Objectives and Phases - Traits, functions and types of Entrepreneur - Intreprenuer - Women Entrepreneur - Entrepreneurship development Programmes - Role of Entrepreneurship in economic development. (13 Hrs)

Unit - II: Small Scale Industry and Start Ups:

Definition, meaning and importance of small scale industry - classification - scope - investment criterion - steps in starting small scale industry - factors influencing the choice of organisation - Micro, Small and Medium Enterprises(MSME) -UDYOG AADHAR- Establishing entrepreneurial system - Product reserved for small scale industrial units.

Start Ups: Meaning - Start up initiative by the Government - Innovations - Sources of finance for start up - Venture capital - Strategies for the success of start ups - Problems of start ups - Start up in India-Introduction to Industry 4.0 (13 Hrs)

Unit - III: Project Identification:

Selection of a project - Project formulation - Technical, commercial, economic, financial and management appraisal - Social cost benefit analysis - Project risk analysis - Preparation of feasibility report - Project review. (13 Hrs)

Unit - IV: Project Financing:

Project cost estimation - Sources of finance - Institutions assisting entrepreneurs - SFC's(TIIC), IFCL, SISI, SIDCO, NSIC, SIPCOT - role of commercial banks - Incentives and subsidies - CROWD FUNDING and ANGEL INVESTORS -export incentives - consultancy services - role of DIC in Consultancy Services. (13 Hrs)

Unit - V: Industrial Sickness:

Meaning and causes of industrial sickness - symptoms, diagnosis, consequences of industrial sickness - measures to prevent industrial sickness - rehabilitation of sick units - steps taken by the Government to remove industrial sickness. (13 Hrs)

Text Book:Authors	Title	Publisher	Year of Publication
Gorden .E &Natarajan .K	Entrepreneurial Development	Himalayas publication house, New Delhi	2013
Vasant Desai	Small Scale Industries and Entrepreneurial	Himalayas publication house, New Delhi	2011
Vasant Desai	Project Management and Entrepreneurship	Himalayas publication house, New Delhi	2014

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Gupta C.B&Srinivasan N.P	Entrepreneurial Development	S, Chand &sons, New Delhi	2014
2.	Khanha S.S	Entrepreneurial Development	S, Chand &sons, New Delhi	2014
3.	Murthy C.S.V	Small Scale Industries and	Himalayas publication house, New Delhi- 2011	2011

		entrepreneurial		
4.	Natarajan,K	Project Management	New age international (p) LTD, Publishers, New Delhi	2007
5.	Subba Rao.K.V	Project Management	Adhithiyam publishers &Distributors, New Delhi-2002	2002

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars

V Semester

20CGU22	INCOME TAX LAW AND PRACTICE	CATEGORY	L	P	CREDIT
		CORE	65	-	5

Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge about the basic principles and concepts of Income tax.	K 1
CO 2	Understand the rules and provisions of income tax under five heads of income namely, Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from other sources.	K 2
CO 3	Familiarize with the computation of income tax for an individual.	K 3
CO 4	Analyse and apply the permissible exemptions and deductions from income under Income tax Act.	K 4
CO 5	Assess the income of an individual and the tax payable.	K 5
CO 6	Gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns.	K 6

SYLLABUS

UNIT I

Basic Concepts of Income tax :

Income Tax Act – Definition of Income– Assessment year – Previous year - Assessee – Basis of Charge -Residential status –Scope of Total Income – Exempted Incomes. (13 Hrs)

UNIT II

Heads of Income – I:

Income from Salaries - Income from House property. (13 Hrs)

UNIT III

Heads of Income – II:

Profits and Gains of Business or Profession – Income from other sources. (13 Hrs)

UNIT IV

Heads of Income –III & Deductions:

Capital gains–Deductions from Gross Total Income. (13 Hrs)

UNIT V

Tax Liability and Tax Planning:

Set-off and Carry Forward of Losses – Computation of tax liability – Assessment of Individuals – Tax planning: Meaning, Objectives, Types, Tax evasion Vs Tax Avoidance . (13 Hrs)

Note: Distribution of Marks: 40% Theory and 60% Problems.

Text Book:

Authors	Title	Publisher	Year of Publication
Gaur V.P & Narang	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2017

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand & Sons, New Delhi, New Delhi	2017
2	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2017
3	Mehrotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2017

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

V Semester

20CGU23	AUDITING	CATEGORY	L	P	CREDIT
		CORE	65	-	4

Preamble

To equip the learners with fundamental concepts of auditing and impart the knowledge about audit of books of accounts.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.	K 1
CO 2	Understand the importance and limitations of the auditing, internal control, internal check, various modes of appointment of an auditor, qualities of an auditors, qualification and disqualification of an auditor, significance of vouching, causes & reasons for depreciation, reserves & provisions, objectives of investigation.	K 2
CO 3	Develop the application skills related to vouching of cash book, trading and impersonal ledger accounts, verification & valuation of assets and liabilities, responsibilities of an auditor while verification and valuation of assets & liabilities, reasons & usage of creating various reserves.	K 3
CO 4	Develop the analytical skills in conducting share capital and share transfer audit, Vouching Vs Verification Vs Valuation, provisions of companies act regarding investigation, contents and types of audit report, discussions of various case laws.	K 4
CO 5	Evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing.	K 5
CO 6	Gain practical exposure in preparation of audit programme, audit report & procedures for conducting electronic auditing and acquire the jobs in auditor office.	K 6

SYLLABUS

UNIT I

Introduction to Auditing:

Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Planning-Audit Program-Audit Note Book - Audit Working Paper. **(13 Hrs)**

UNIT II

Verification of Documents and Vouching:

Internal Check: Meaning – Objectives – Principles - Merits and Demerits – Internal Check with regard to Cash, Wages, Purchases, Sales, Stores and Fixed assets. Internal Control: Meaning – Purpose – Characteristics – Limitations .

Voucher: Meaning-Types-Points to be remembered while vouching – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger. **(13 Hrs)**

UNIT III

Verification, Valuation and Audit of Depreciation:

Meaning of Verification and Valuation - Basis and methods of Valuation - Difference between Vouching, Verification and Valuation.

Depreciation: Meaning, Causes, Basis, Methods and Auditors Duties regarding Depreciation – Reserves & Provision: Meaning, Distinction between Reserves and Provision - Classification of Reserves. **(13 Hrs)**

UNIT IV

Audit of Joint Stock Companies:

Preliminary Steps for Commencing an Audit – Share Capital Audit: Audit of shares issued for Cash and consideration other than Cash (Shares issued at Premium and Discount) - Calls in Arrear - Calls in Advance – Forfeiture - Bonus Shares - Share transfer Audit: Procedure - Blank transfer - Share Certificate - Share Warrant – Difference between Share and Stock.

Qualifications & Dis-qualifications of an auditor – Various modes of Appointment & Removal of company auditor - Rights, Duties and Liabilities of an Auditor (Civil & Criminal). **(13 Hrs)**

UNIT V

Audit report , Investigation and E-auditing:

Audit Report: Meaning - Contents and types - Investigation: Objectives of Investigation – Investigation under the provisions of Companies Act- Audit of Computerized Accounts – Electronic Auditing. **(13 Hrs)**

Text Book:

Authors	Title	Publisher	Year of Publication
Pardeep Kumar,Baldev Sachdeva & Jagwant Singh	Principles of Auditing	Kalyani Publishers,New Delhi	2010

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	De Paula F.R.M	Auditing	The English language Society and Sir Isaac Pitman and Sons Ltd,London	2010
2	Kamal Gupta	Auditing	Tata McGrawhill Publications,New Delhi	2003
3	Tandon B.N.	Practical Auditing	S Chand Company Ltd,New Delhi	2009

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

V Semester

20CGU24	INSTITUTIONAL TRAINING	CATEGORY	L	P	CREDIT
		CORE	-	-	1

Rules Governing Institutional Training

- Each student should undergo Institutional Training during fourth semester Summer Vacation for a period of 21 working days.
- The Institutions meant for training shall be the Banks/Insurance Companies, Post Office, Co-operative Organizations, Regional Rural Banks, Public Ltd Companies or any other organizations recognized by the Department of Commerce
- After the completion of the training, each student has to submit an Institutional training Report (two copies) within 45 days after reopening of the college for the fifth semester. It should be approved by the guide.
- The training report shall be valued internally by the Department for a maximum of 100 marks.
- **Break up of 100 Marks:**
 - Work Diary : 20 Marks**
 - Evaluation of Report : 40 marks**
 - Viva - voce Examination : 40 marks**

100 marks
- For a pass in Institutional Training, the student should secure a minimum of 50% Marks (50 Marks)
- The result will be published along with the V End Semester Examination.

The final mark list will be handed over to the Controller of Examination by the Head of the Department.

V Semester

20CGU26	COMPUTER APPLIACTIONS PRACTICAL-I(Ms-Word, Ms-Excel & Ms-Power Point)	CATEGORY	L	P	CREDIT
		CORE PRACTICAL-I	-	52	2

Objectives:

- To explore the practical applications of Ms-Word and Ms-Excel in practical business situations.

SYLLABUS

MS-Word

1. Preparing a document with different font styles, font sizes, paragraph formatting, header & footer.
2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
3. Prepare Bio-Data by using Wizard/ Templates.
4. Type a cost audit report and perform the following
 - a) Use format tool bar, wizard and templates.
 - b) Numbering and bullets.
 - c) Create and apply styles to your documents.
5. Prepare a mail merge for an interview call letter

(17 Hrs)

MS-Excel

1. Prepare a mark list of your class and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare a pie chart in Ms-Excel for student mark details.
3. Prepare a statement of Bank customers account showing simple and compound interest
4. Prepare a Salary bill in a worksheet showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Excel features.
 - Select a column and change the yellow color whose net salary is ≥ 50000 .
 - Select a column and apply a formula to calculate Gross salary ($GS = \text{Basic pay} + DA + HRA$)
 - Select a column and apply a formula to calculate Deduction ($\text{Deduction} = PF + IT$)
 - Select a column and apply a formula to calculate Net salary ($\text{Gross Salary} - \text{Deduction}$)
5. Prepare an Electricity Bills using MS-excel.

(17 Hrs)

MS-PowerPoint

1. Create a power point presentation for promoting sales of your company's product. It should contain slides covering profile of the company, product features, different offers, payment modes and contact address.
2. Prepare an Invitation for college day function.
3. Create a Power point presentation to explain the sales performance of your company over a period of five years. Insert pictures from Clip arts.
4. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
5. Create a presentation slide for any commerce subject and apply animation.

(18 Hrs)

V Semester

20CGU27a	ADVERTISING AND SALES PROMOTION	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-I			

Preamble

To equip the learners to give exposure in advertising and sales promotion to become a successful salesman.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on Advertising, Advertising media, Agency layout, Sales force Management and Sales Promotion	K 1
CO 2	Understand the concept of Advertising budget and its social effects, Sales Promotion strategies and salesmanship	K 2
CO 3	Develop the application skill on making an advertising copy, elements of copy writing – advertising campaign	K 3
CO 4	Analyze the role and importance of Salesman in promoting sales, Personal selling and its objectives	K 4
CO 5	Evaluate the methods and techniques of Sales Promotion – Sales force compensation and incentives	K 5
CO 6	Gain confidence to become a successful salesman	K 6

SYLLABUS

UNIT I

Introduction to Advertisement:

Meaning-importance-objectives-media-forms of media-press Newspaper trade journal-Magazines-outdoor advertising-poster-banners - neon signs, publicity literature booklets, folders, house organs-direct mail advertising-cinema and theatre programme-radio and television advertising-exhibition-trade fair-transportation advertising, E-advertising. (13 Hrs)

UNIT II

Advertising Agencies:

Advertising budget-advertising appeals - advertising organisation-social effects of advertising-advertising copy - objectives-essentials - types-elements of copy writing: Headlines, body copy - illustration-catch phrases and slogans-identification marks. (13 Hrs)

UNIT III

Advertising layout:

Functions-design of layout-typography printing process-lithography-printing plates and reproduction paper, and cloth- size of advertising-repeat advertising-advertising campaign- steps in campaign planning. (13 Hrs)

UNIT IV

Sales Promotion:

Meaning-methods-promotional strategy-marketing communication and persuasion-promotional instruments: advertising - Social media advertising-techniques of sale promotion-consumer and dealers promotion. After sales service-packing – guarantee - Personal selling-Objectives - Salesmanship- Process of personal selling-types of salesman. (13 Hrs)

UNIT V

Sales Force Management:

Importance-sales force decision-sales force size-recruitment & selection-training-methods-motivating salesman Controlling - compensation & incentives-fixing sales territories-quota - Evaluation. (13 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Pillai R.S. N. & Bagavathi .V	Modern Marketing: Principles & Practices	S.Chand & Company ,New Delhi	2014

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Davar S.K.	Salesmanship & Publicity	King Books	1996
2	Saravanavel .P. Sumathi .S	Advertising & Salesmanship	Margham Publications,Chennai	2006
3	Sontakki. C.N.	Advertising & Sales Management	Kalyani Publishers,New Delhi	2001
4	SHH Kazmi & Satish.K.Batra	Advertising & Salesmanship	Excel books,New Delhi	2008

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

V Semester

20CGU27b	FUNDAMENTALS OF BUSINESS ANALYTICS	CATEGORY	L	P	CREDIT
		CORE ELECTIVE-I	65	-	4

Preamble

To equip the students to learn fundamentals of business analytics for effective data analysis

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on concepts of business analytics, types of analytics, data definition, types of data, data cleaning, Data summarization methods, Relative Frequency Measures of Central Tendency and Dispersion, Probability, Online Transaction Processing(OLTP), Artificial Intelligence in Business, data mining, data warehousing, DBMS, RDBMS	K1
CO2	Understanding the importance of data quality, dealing with missing or incomplete data, types of digital data, identifying data requirements, types of OLAP Architectures, Text Mining, Web Analytics,	K2
CO3	Familiarize the concept with methods and types of digital data, data summarization methods, normalization, data preparation, Relative Frequency Measures of Central Tendency and Dispersion	K3
CO4	Analyze the need of business analytics in different business application fields.	K4
CO5	Evaluate the different techniques in business analytics for decision making.	K5

SYLLABUS

UNIT –I

Introduction to data

Data Definition: Types of Data, Types of Digital Data, Types of data sets – Attributes and Measurement — Data quality – identifying data requirements, Big data- Data Collection, Understanding data, Data mining-Data preparation –Data warehousing- Data Cleansing, Normalisation, Data preparation, Data Blending, Data Modeling –DBMS-RDBMS(concepts only) **(13 Hrs)**

UNIT-II

Business Analytics:

Introduction to Business Analytics- Concept of Analytics, Types of Analytics, organization and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business and Society **(13 Hrs)**

UNIT-III

Visualisation of Data:

Introduction, Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distributions, Relative Frequency Measures of Central Tendency and Dispersion; Box Plot; (teach through excel only). **(13 Hrs)**

UNIT-IV

Online Transaction Processing (OLTP):

Introduction to OLTP and OLAP – OLTP – OLAP – types of OLAP Architectures– OLTP and OLAP – Data models for OLTP and OLAP – Role of OLAP Tools in BI Architecture.**(13 Hrs)**

UNIT-V

Application of Business Analytics:

Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, Supply Chain analytics, Google Analytics and Youtube Analytics. **(13 Hrs)**

Reference books:

S.No	Author	Title	Publisher	Year of Publication
1.	Ananth Raman, Marshall Fisher,	The New Science of Retailing: How Analytics Are Transforming the Supply Chain and Improving Performance,	HBR Book Press,	2010
2.	Efraim Turban, Ramesh Sharda, Jay Aronson, David King,	Decision Support and Business Intelligence Systems,	9th Edition, Pearson Education,	2009
3.	Frank J. Ohlhorst,	Big Data Analytics,	1st Edition, Wiley,.	2012
4.	Foster Provost, Tom Fawcelt,	Data Science for Business – What you need to know about data mining and data-analytic thinking	Reilly Media Publication,	2013 IDEA from CASEWARE
5.	GalitShmueli, Nitin R. Patel, Peter C. Bruce,	Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner,	Wiley Publication,	2010
6.	Marc,J.Schniederjans, Dara G.Schiniederjans, ChristopherM.Starkey.	Business Analytics –Principles, Concepts and Applications What, Why and How?-	Wiley publications	2014
7.	Prasad RN, Seema Acharya,	Fundamentals of Business Analytics	2nd edition, Wiley publications	2014
8.	Turban E, Armson, JE, Liang, TP &Sharda	Decision Support and Business Intelligence Systems	8th Edition, John Wiley & Sons,	2007

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

SYLLABUS

20CGU27c	BUSINESS FINANCE	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-I			

Preamble

To make the students to understand the finance functions, traditional and modern role of business finance.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire knowledge on the term finance, finance plan, capital structure, debentures and fixed deposit, capital budgeting	K 1
CO 2	Understand the concepts of finance function, concepts of capitalization, capital gearing and steps in financial planning and internal financing, Cost of capital, Process of capital budgeting.	K 2
CO 3	Familiarize with the traditional and modern concepts of business finance, theories of over capitalization, under capitalization and theories of capital structure, Calculation of cost of capital.	K 3
CO 4	Analyze about factors affecting financial decisions, over trading and under trading, estimating long term and short term financial needs, Capital budgeting technique	K 4
CO 5	Evaluate the causes, effects and remedies of capitalization, reasons necessitating changes in capital structure and forms of financial lease, capital budgeting proposal and overall cost of capital.	K 5

V Semester

UNIT I

Business Finance:

Introduction – Meaning – Concepts - Scope – Finance function – approaches to finance function – aims of finance function -Traditional and Modern Concepts – factors affecting financial decisions. (13Hrs)

UNIT II

Financial Planning:

Meaning – Need – types - essentials of a sound financial plan – consideration in formulating financial plans – steps in financial planning- estimating long term and short term financial needs- limitations of financial planning. (13Hrs)

UNIT III

Capitalization and Capital Structure :

Capitalization : Meaning- Modern concepts of capitalization- Need-Theories of capitalization- Over Capitalisation and Under Capitalisation – Causes, effects, Merits and demerits - Remedies – Watered Stock .

Capital Structure: Definition -Need-Pattern of capital structure- Determinants of Capital structure- Theories of capital structure- Net Income approach, Net Operating Income approach, Modigliani & Miller Approach, Capital Gearing.(simple problems in Theories of capital structure). (13Hrs)

UNIT IV

Capital Budgeting:

Meaning –Importance-Process of capital budgeting- capital budgeting techniques-Payback Period method, Average Rate of Period method(ARR), Net Present Value method(NPV),Internal Rate of Return method(IRR), Profitability Index Method(PI),Limitations of capital budgeting.(Simple Problems) (13Hrs)

UNIT V

Cost of capital and Sources of Finance:

Cost of capital: Meaning- Concepts-Calculation of Cost Debt, Cost of preference capital, Cost of equity capital, Cost of retained earning-weighted average cost of capital.

Sources of finance: Classification- Long term sources-Equity shares, preference shares, Bonds and debentures, fixed deposits- short term sources- Internal financing-Lease financing-Features- Merits and demerits. (Simple problems in cost of capital). (13Hrs)

Note: Theory 60% and Problem 40%

Text Book:

S.No	Authors	Title	Publisher	Year of Publication
1	Shashi K Gupta & Anuj Gupta	Business Finance	Kalyani Publishers, New Delhi	2014
2	Sharma R.K. & Gupta	Financial management	Kalyani Publishers, New Delhi.	2016

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Agarwal, Nair & Banerjee	Business Finance	Pragati Prakashan Meerut.	2000
2	Kuchhal S.C.	Financial management	Vikas Publishing House, New Delhi. publication, New Delhi	2012
3	S.N. Maheshwari)	Financial management	Mc- Graw Hill Education, New Delhi	2014

SYLLABUS

4	Sri Vatsava. R.M. Shubhra Verma	Essentials of Business Finance	Himalaya Publishing House, New Delhi.	2016
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Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

V Semester

20COU06A	BASICS OF ACCOUNTING	CATEGORY	L	P	CREDIT
		OPEN	52	-	3
		ELECTIVE			

Preamble (For Other Major Students)

To equip the students with the fundamental principles of accountancy for sole trading concerns

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger and different types of subsidiary books.	K 1
CO 2	Familiarise the concept of accounting equation, types of accounts, golden rules of accounting, trial balance and final accounts.	K 2
CO 3	Develop the application skills in preparation of ledger accounts and final accounts.	K 3
CO 4	Analyse the assets and liabilities in the balance sheet.	K 4
CO 5	Evaluate the financial position of a business.	K 5

SYLLABUS

UNIT I

Introduction to Accounting:

Accounting – meaning and definition – need – steps – objectives – advantages – limitations – users of accounting information – book keeping Vs accounting – double entry system – dual aspects – advantages of double entry system – types of accounts – personal account, real account and nominal account – golden rules of accounting – accounting terms – accounting equation – accounting cycle. (11 Hrs)

UNIT II

Journal and Ledger:

Journal – meaning and definition – format – recording business transactions in journal with narration. Ledger - meaning and definition – format – posting journal entries in ledger. (11 Hrs)

UNIT III

Subsidiary Books:

Meaning – benefits – types – purchase book, sales book, purchase return book, sales return book, bills receivable book, bills payable book, petty cash book and cash book with single, double and triple columns. (10 Hrs)

UNIT IV

Trial Balance:

Meaning – objectives – methods of preparing trial balance – preparation of trial balance from the balances extracted from the ledger accounts – errors disclosed by trial balance – errors not disclosed by trial balance. (10 Hrs)

UNIT V

Final accounts:

Introduction – preparation of trading account, profit and loss account and balance sheet with simple adjustments – closing stock, outstanding expenses, prepaid expenses, accrued income and income received in advance. (10 Hrs)

Note: Distribution of Marks: Theory- 40% and Problems- 60%.

Text Books:

S.No	Authors	Title	Publisher	Year of Publication
1	Reddy.T.S & Murthy A	Financial Accounting	Margham Publication, Chennai	2012
2	Vinayakam.N, Mani.P.L & Nagarajan.K.L	Principles of Accountancy	S.Chand & Sons, New Delhi, New Delhi	2002

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Grewal.T.S	Introduction to Accountancy	S.Chand & Sons, New Delhi, New Delhi	2003
2	Gupta.R.L, Gupta.V.K & Shukla.M.C	Financial Accounting	S.Chand & Sons, New Delhi	2009
3	Maheswari.S.K, Reddy.T.S	Advanced Accountancy	Vikas Publishing House, New Delhi.	1996

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

V Semester

20PEUCG01	BUSINESS AND COMMERCIAL KNOWLEDGE (SELF - STUDY)	CATEGORY	L	P	CREDIT
		PROFICIENCY ENHANCEMENT	-	-	2

Preamble

To enable the students to learn themselves and acquire knowledge of business and commerce.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of business, forms of business, basics of economics, stock exchange and important commercial terminologies.	K 1
CO 2	Understand the concepts of business organization, business ethics, trading of securities, law of demand and supply and marginal utilities.	K 2
CO 3	Familiarize the application of knowledge in starting a business, methods of stock trading and basic economic principles in business.	K 3
CO 4	Analyze the various forms of organization suitable for modern business and factors influencing demand and supply.	K 4
CO 5	Evaluate the development and growth of various forms of organization.	K 5

SYLLABUS

UNIT I

Nature and Scope of Business:

Meaning and definition of business- Characteristics of business- Scope of business- Business system- Objectives of modern business- Essentials of a successful business- Qualities of a successful business men- Development and growth of various forms of business organization- Business ethics.

UNIT II

Forms of Business Organization:

Sole proprietorship business- Partnership firms- Joint Hindu Family firm- Joint stock companies- Co-operative institutions- Public enterprises- Public utility services.

UNIT III

Stock Exchange:

History and Evolution of Stock Exchange- Functions of Stock Exchange- Organization of Stock Exchange- Services of Stock Exchange- Membership in Stock Exchanges- Classification of members in India- Investors and Speculators- Kinds of speculators- Methods of trading- Listing of securities- Securities Exchange Board of India (SEBI)- Functions- Salient features.

UNIT IV

Business Economics:

Meaning and Definition of Business Economics- Concept of marginal utility- Law of Diminishing Marginal Utility- Importance of Diminishing Marginal Utility- Law of demand- Factors influencing demand- Meaning of supply- Law of supply- Determinants of supply- Assumptions of supply.

UNIT V

Common Business Terminologies:

i) Finance and Business Terminologies:

Banking system- Money- Legal tender- Call money- Earnest money- Money market- Capital market- Bank- Central bank- Co-operative bank- Rural bank- Bank rate- Credit card- Debit card- Insurance- Life insurance- General insurance- Tax- Assessment year- Financial year- Previous year- Direct tax- Indirect tax- GST.

ii) Marketing Terminologies:

Market- Marketing- Marketing mix- Channels of distribution- Advertising- Branding- Brand name- Trade mark- Copy right- Goodwill- Sellers market and buyers market- Wholesaler- Retailer- Consumer- Customer- Multiple shop- Chain store- Super market- Black market- Export- Import- Balance of payment- STD- Fax- Telephone- Video conferencing.

iii) Accounting Terminologies:

Accounts- Single entry system- Double entry system- Journal- Ledger- Trial balance- Profit and loss Account- Balance sheet- Debtors and creditors- Assets and liabilities- Capital- Gross profit and net profit- Inventory- Invoice- Depreciation- Royalty- Hire purchase and installment- Capital expenditure and revenue expenditure- Auditing- Voucher- Working capital- Trade discount- cash discount.

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Kathiresan & Radha.V	Business Organization	Prasanna Publishers, Chennai.	2006
2.	Sankaran.S	Business Economics	Margham Publications, Chennai	2014

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

VI Semester

20CGU28	MANAGEMENT ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE	65	-	5

Preamble

To familiarize the students with the nature and concepts of management accounting and enable them to take effective managerial decisions by understanding the tools and techniques of management accounting.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge in management accounting in the aspects of scope, objectives, characteristics, functions, significance, limitations, ratio analysis, classification, need, importance of adequate working capital, disadvantages of excess or inadequate working capital, fund flow and cash flow statements, working capital, marginal costing, break even analysis, budget, budgeting and budgetary control.	K 1
CO 2	Familiarize and understand the difference between financial and cost accounting versus management accounting, significance and limitations of financial statements, components of balance sheet and profit and loss account, fund flow versus cash flow statement, significance and limitations in the preparation of fund flow and cash flow statement.	K 2
CO 3	Develop the application skills to estimation of working capital, computation of contribution, P/V ratio, break even sales and margin of safety in the process of decision-making.	K 3
CO 4	Analyzing the financial statement using short-term, long-term, profitability ratios, factors determining working capital requirements, fund flow and cash flow statements and break even analysis.	K 4
CO 5	Preparation of cash flow and fund flow statement to evaluate cash and fund flow of the company, managerial applications of marginal costing.	K 5
CO 6	Construction of balance sheet in ratio analysis and preparation of budgets.	K 6

SYLLABUS

UNIT I

Introduction to Management Accounting and Tools and Techniques:

Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives – Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques of Management Accounting.

(13 Hrs)

UNIT II

Ratio Analysis:

Ratio Analysis - Significance and Limitations of Ratio Analysis-Classification of Ratios -Analysis of Short-term Financial Position (Liquidity Ratios and Turnover Ratios) -Analysis of Long-term Financial Position - Analysis of Profitability (General Profitability Ratios and Overall Profitability Ratios) - Construction of Balance Sheet.

(13 Hrs)

UNIT III

Working capital, Fund Flow and Cash Flow Statement:

Working Capital - Meaning and Concept-Classification-Need-Working Capital Cycle-Importance of Adequate Working Capital –Disadvantages of Excess or Inadequate Working Capital-Factors Determining Working Capital Requirements-Estimation of Working Capital.

Fund Flow statement – Meaning– Importance and Limitations - Funds Flow statements Vs Income Statement and Balance Sheet – Schedule of changes in working capital – Funds from operations- Preparation of Funds Flow statement.

(13 Hrs)

UNIT IV

Cash Flow Statement and Marginal Costing:

Cash Flow statement- Meaning– Comparison between Fund Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.

Marginal Costing-Meaning-Advantages-Limitations- -Break Even Analysis-Managerial Applications of Marginal Costing.

(13 Hrs)

UNIT V

Budgeting:

Budgeting and budgetary Control - Meaning – Definition - Objectives of Budgetary Control - Essentials of Budgetary Control – Advantages – Limitations - Classification and Types of Budgets - Flexible Budget - Materials Purchase Budget - Production and Cost Production Budget - Sales Budget - Selling and Overhead Budget - Cash Budget.

(13 Hrs)

Note: Distribution of Marks: Theory 20 % and Problem 80 %.

Text Book:

Authors	Title	Publisher	Year of Publication
Shama R.K. and ShashiGuptaK.	ManagementAccounting,	KalyaniPublicationChennai.	2016

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Khan M.Y. and.Jain P.K	Management Accounting	TataMcGrew Hill Publishiung Company Limited New Delhi	2007
2	Maheswari S.N.	Principlesof Management Accounting	Sultan Chand and Sons New Delhi	2007
3	RamachandranR.andSrinivasanR.	Management Accounting,	Sriram publications Trichy	1996
4	Reddy T.S. and Hariprasad Reddy Y.	Management Accounting	Maragham Publications Chennai	2015

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

VI Semester

20CGU29	GOODS AND SERVICES TAX	CATEGORY	L	P	CREDIT
		CORE	65	-	5

Preamble

To make the students to acquire the fundamental knowledge and application of Goods and Service Tax system in India.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST,IGST, Levy and collection of GST and Registration of GST	K 1
CO 2	Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.	K 2
CO 3	Analyze the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST	K 3
CO 4	Evaluate the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit.	K 4
CO 5	Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.	K 5

SYLLABUS

UNIT I

Introduction to Indirect Taxation:

Indirect Taxes: Meaning and Nature – Difference between direct and indirect taxes - Advantages and disadvantages of indirect taxes – Special Feature of Indirect taxes – Taxation under Constitution and Constitutional amendments – Taxation structure before GST. (13 Hrs)

UNIT II

Goods and service tax:

Goods and service tax: an Overview – Meaning of GST – Need for GST – Advantages of GST – Structure of GST in India – SGST – CGST – IGST- UTGST – Types of tax rates under GST. Taxes subsumed under CGST and SGST – GST Council: Composition and functions – Goods and Service Tax Network (GSTN) – Functions of GSTN (13 Hrs)

UNIT III

Levy and Collection of GST:

Levy and Collection of tax under GST – Taxable event - Definitions for important terms: Goods, Services, Supplier, Business, manufacture, casual taxable persons, aggregate turnover, input tax and output tax. Concept of supply – Composite and Mixed Supplies – Composite Levy – Time of supply of goods and services. Input Tax Credit – Eligibility and conditions for taking input credit- Reverse charge under GST. (13 Hrs)

UNIT IV

Levy and collection under integrated GST:

Levy and collection under integrated GST Act 2017 - Definitions of important terms: Integrated tax, intermediary, location of the recipient, supplier of services, output tax. Inter-state supply and Intra-State supply-Place of Supply of Goods or Services-Zero-rated supply. (13 Hrs)

UNIT V

Registration procedure under GST:

Registration procedure under GST – person- taxable person – persons not liable to be registered – procedure – compulsory registration - deemed registration – voluntary registration - Unique Identity Number (UIN) – amendments to the registration certificate – cancellation of the registration certificate - Filing of returns (13 Hrs)

Text Book:

Author	Title	Publisher	Year of Publication
Misshra, A	GST Law & Practice	Taxmann Publications Pvt. Ltd., New Delhi.	2017

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Bangar, V and Bangar, Y	Beginner's Guide to GST	Aadhya Prakashan Publishers, Allahabad	2017
2	Manavalan, V.P	GST Law & Practice	Sitaraman & Co. Pvt. Ltd., Chennai	2017
3	Prasad, L.V.R. and Kirankumar, G.J.	Goods and Services Tax	P.K. Publishers, Chennai	2017
4	Sodhani, V. and Sodhani, D.	GST Manual with GST Tariff	Snow White Publications Pvt. Ltd., Mumbai	2017

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

VI Semester

20CGU30A	WOMEN IN BUSINESS	CATEGORY	L	P	CREDIT
		CORE	52	-	3

Preamble

To equip the learners to understand the women empowerment and develop skills to become women entrepreneurs.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of concepts of empowerment of women, women entrepreneurship, status of women.	K 1
CO 2	Understand the opportunity available for women in the development plans, various schemes for women entrepreneurs.	K 2
CO 3	Analyse the development of women, strategies for women empowerment and the five year development plans.	K 3
CO 4	Develop the applications of entrepreneurial skills for women.	K 4
CO 5	Evaluate the various schemes for women entrepreneurship announced by the government .	K 5
CO 6	Gain exposure in entrepreneurial skills and to become equipped in starting their own business.	K 6

SYLLABUS

UNIT I

Womens Development:

Psycho-Social perspective of Women-Development of Self opportunity for work-Determinants of women's development- Articles-World plan of Action –Socio-Economic factors shaping women's roles and status-Women's economic participation-Women's health status. (12 Hrs)

UNIT II

Women Development in Five Year Plans:

Facts of women Empowerment- Strategies for empowerment of women-New roles for education-Women and Education -Empowerment process-Career training for women.Women development during five year plan periods. (10 Hrs)

UNIT III

Women Entrepreneurship:

Women entrepreneurship Concepts-Evolution-Importance –Entrepreneurship in India-Evolution of women entrepreneurship in India-Organizations promoting women entrepreneurs.Social Entrepreneurship (10 Hrs)

UNIT IV

Schemes for Women Entrepreneurship in India:

Entrepreneurship Development Programmes-Prime Minister Rozgar Yojana (PME)- National policy for the empowerment of women-Schemes of NABARD-Schemes of SIDBI-Schemes of different banks. (10 Hrs)

UNIT V

Successful Indian Women Entrepreneurs:

Mrs.Shanthi Durai Swamy(Sakthi Masala)-Mrs.Ekta Kapoor (Balaji Tele films)- Mrs.Shahnaz Hussain (Shahnaz Herbal Inc)-Kiran Mazumdar Shah(Biocon) –Successful women in business profession-Indra Nooyi (Pepsico)-Chandra Kochhar(ICICI Bank). (10 Hrs)

Text Books:

S.No	Authors	Title	Publisher	Year of Publication
1	RajKumar	Women and Development	Anmol publications PVT Ltd, New Delhi.	2000
2	Vasantha Gopal .R & Saratha.S	Women Entrepreneurship in India	New Century Publications, New Delhi	2008

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Jayaseelan.M	Women in Society	A.P.H.Publishing Corporation, New Delhi	2014
2	Pandey.A.K	Empowerment of women	Anmol publications PVT Ltd, New Delhi.	2002

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

VI Semester

		CATEGORY	L	P	CREDIT
20CGU30B	PROJECT WORK	CORE PRACTICAL- II	-	52	3

Rules Regarding Evaluation of Project Report

- The title of the project work chosen by the student should be approved by the Guide in consultation with the Head of the Department
- **Distribution of Marks:**
 - CIA : 20
 - End Semester : 80
- **Break up of Internal Marks:**
 - The first review shall be conducted after finalizing the topic and preparation of research design
 - The second review shall be conducted after collection and analysis of data
 - Final review shall be conducted after the preparation of project report
 - **First Review : 6 Marks**
 - **Second Review : 7 Marks**
 - **Final Review : 7 Marks**

20 Marks

- Each student shall submit four copies of project report, at least four days prior to the viva - voce examination to the Controller of Examination through the Head of the Department.
- The External examiner shall value the project report for a maximum of 30 Marks and Internal Examiner shall value the project report for a maximum of 30 Marks separately which will be handed over to the Controller of Examination.
- For a pass in the evaluation of project report, the student should secure a minimum of 40% (40 Marks)
- Those who have passed in the project report are eligible for viva-voce examination
- The viva-voce examination shall be conducted jointly by the Internal and External examiner for 20 marks.
- For the pass in the viva voce examination, the student should secure a minimum of 40% Marks (8 marks) .
- Student should secure a minimum of 40% marks (24marks + 8marks =32Marks) in the evaluation of project report and viva-voce conducted by the internal and external examiner.
- For a pass in the project report and viva-voce, the student should secure a minimum of 40% marks both internal and external marks put together.

VI Semester

		CATEGORY	L	P	CREDIT
20CGU32	COMPUTER APPLICATIONS PRACTICAL-II(Tally)	CORE PRACTICAL- II	-	52	2

To help the students to acquire the knowledge of preparation of various accounting statements using Tally package.

- 1) Features of Tally – Tally Screen – Accounts Info Menu – Inventory Info Menu – Display Menu – Calculator – Work area.
- 2) Company creation – Alteration of Company – Deletion of Company – Selection of company.
- 3) Hierarchy of Accounts – Ledger Accounts and Groups Creating Ledger – in single ledger mode – multi-ledger mode – primary Group Creation – Alteration of Individual Ledgers and multiple ledgers.
- 4) Voucher Creation – Voucher entry – Types of Vouchers – Alteration of Vouchers – Deletion / Cancellation of Vouchers – Creating new Voucher types
- 5) Daybook - Cash book – Group Summary.
- 6) Display of Trial Balance – Profit and Loss Account and Balance Sheet.
- 7) Inventory Masters – stock Group Creation, Display and alteration – Stock Categories Creation, Display and Alteration - stock items creation, display and alteration.
- 8) Ratio analysis – Bank Reconciliation statement – printing reports from Tally.
- 9) Cheque Creation- Cheque printing.
- 10) GST Adjustment Entry-Purchase and Sales Voucher. **(52 Hrs)**

VI Semester

20CGU33a	BRAND MANAGEMENT	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-II			

Preamble

To make the students to understand the concepts of brands and its role in day to day life.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Equip the concept of brand, brand vision, brand impact, brand rejuvenation & re-launch.	K 1
CO 2	Gain the knowledge of significance of brand, types of brand, brand ambassador, role of brand manager.	K 2
CO 3	Impart the significance of selecting brand name, brand positioning, integrating marketing communication to build the brand equity.	K 3
CO 4	Analyse the impact of branding decisions, influencing the brand image building, new products and brand extension, maintaining brand performance over the product life cycle.	K 4
CO 5	Evaluate the brand image dimensions, brand audit, designing and implementing branding strategies.	K 5
CO 6	Apply the knowledge gained in identifying a branded quality product.	K 6

SYLLABUS

UNIT I

Branding:

Meaning- Definition – Concepts – Evolution and Significance of brand – Brand mark and Trade mark – Different types of brands – Family brand , individual brand, private brand – Selecting a brand name – Functions of a brand – Branding decisions – Factors influencing branding decisions. (13 Hrs)

UNIT II

Brand Associations:

Brand vision – Brand ambassadors – Brand as a personality, as trading asset – Brand positioning – Identifying and establishing brand positioning – Brand image building – Brand image dimension (13 Hrs)

UNIT III

Brands and Consumers:

Buying decisions – perspectives on consumer behaviour – Making brand succeed – Building superior brands – Brand loyalty – Brand equity – Definition – Value to customers – Role of brand manager – New products and brand extension. (13 Hrs)

UNIT IV

Brand Rejuvenation:

Brand Rejuvenation and re-launch – Brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle – Co-branding – Brand audit – Brand inventory. (13 Hrs)

UNIT V

Brand Strategies:

Designing and implementing brand strategies – Global brand strategy – Global customer brand equity – Global brand positioning. (13 Hrs)

Text Book:

Author	Title	Publisher	Year of Publication
Kevin Lane Keller	Strategic Brand Management	Person Education, New Delhi	2008

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Jean Noel, Kapferer	Strategic brand Management	The Free Press, New York	1992
2	Harsh V Verma	Brand Management	Excel books, New Delhi Books	2006
3	Ramesh kumar.S	Managing Indian Brands	Vikas Publishing House, New Delhi.	2007

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

VI Semester

20CGU33b	BUSINESS ANALYTICS USING TABLEAU AND PYTHON	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-II			

Preamble

To develop programming skills in Excel and Python for effective decision making in business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on concepts of Business Intelligence, Tableau, basic concepts of Object Oriented Programming Concepts (OOPs), programming in Python, control structures.	K1
CO2	Understand the importance writing comments in python, event driven programming, Types of charts, bins, table calculations in tableau	K2
CO3	Familiarize with the Formatting a Layouts, Connecting to various sources, Connecting to web data, Dashboard actions	K3
CO4	Analyze the need of different business application fields by using tableau, building dashboards, running a python programme using different python functions.	K4
CO5	Evaluate the techniques in business analytics for decision making using tableau and python	K5

Unit I

SYLLABUS

Introduction to Tableau:

Business Intelligence (BI) Evolution- Tableau –Introduction to Tableau – Tableau products- Getting started - Tableau file- Data Types and Terminology- Navigation –Work sheet. (13Hrs)

Unit II

Data visualization using Tableau:

Types of charts-Calculated field and parameters-Bins-Table calculations. (13 Hrs)

Unit III

Tableau dashboard:

Connecting to various sources- Connecting to web data –Building dash boards-Dashboard actions-Layouts-Formatting-Story points and use cases. (13 Hrs)

UNIT-IV

Object oriented Programming Concepts (OOPs):

Python Object Oriented Programming Concepts: class – object – inheritance - polymorphism – encapsulation – Data abstraction. Introduction to python: Python- numbers, strings, variables, operators, expressions, string operations, math function calls, Input/output statements. (13 Hrs)

UNIT – V

Control Structures and Functions:

Control Structures: if statement, if-else statement – looping statement: While and for loops – Functions: Built-in-functions-user defined functions- Event driven programming: Turtle bar chart. (13 Hrs)

REFERENCE BOOKS

S.No	Authors	Title	Publishers	Year of Publication
1	Kenneth Lambert	“Fundamentals of Python: First Programs”	Cengage learning publishers	First edition, 2012 (ISBN-13:978-1337560092)
2	Ben jones	Communicating Data with Tableau: Designing, Developing, and Delivering Data Visualizations,		
3	Rasananda Mohanty & Sanjay Kumar Satapathy	Computer Application in Business Accounting	Himalaya Publishing House Pvt Ltd, New Delhi	March 2016
4				https://tanthiamhuat.files.wordpress.com/2015/07/communicating-data-with-tableau.pdf
5				https://tanthiamhuat.files.wordpress.com/2015/07/tableau-your-data.pdf

SYLLABUS

20CGU33c	WORKING CAPITAL MANAGEMENT	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-II			

Preamble

To equip the learners to understand the problems of the working capital and manage efficiently.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge in working capital, concepts of working capital, operating cycle, cash cycle, ABC analysis, VED analysis and FSN analysis.	K 1
CO 2	Understand the need, significance, sources of working capital, bank credit for working capital finance, motives for holding cash, costs involved in maintaining receivables, need and benefits of holding inventory and cost of holding inventory.	K 2
CO 3	Application of optimum working capital investment, cash management techniques for effective cash management and inventory management and inventory management techniques.	K 3
CO 4	Analyse the various committee for working capital management, credit analysis and inventory control analysis.	K 4
CO 5	Evaluation of the estimation of components of working capital methods, cash and inventory management models.	K 5
CO 6	Gain knowledge to manage working capital efficiently.	K 6

VI Semester

Working Capital Management- An Overview:

Working Capital Management - Meaning, Need and Concepts of Working Capital – Level of Working Capital Investment-Optimal level of Working Capital Investment - Types of Working Capital – Factors determining Working Capital requirements - Significance of Working Capital – Advantages of adequate Working Capital & Dangerous of redundant Working Capital – Sources of Working Capital. (13Hrs)

UNIT II

Determination of Working Capital:

Forecasting of Working Capital Requirements : Operating Cycle Method-Estimation of Components of Working Capital Method-Regulation of Bank Credit - Dehejia committee report-Tandon committee report-Chore committee report - RBI Guidelines for Working Capital Finance (13Hrs)

UNIT III

Cash Management:

Meaning of Cash Management – Nature of Cash –Motives for holding cash – Cash Management Planning – Cash Management Models- William J.Baumols EOQ Model - Miller-orr Cash Management Model – Cash Cycle. (13Hrs)

UNIT IV

Receivables Management:

Meaning – Purpose-Cost of maintaining receivables - credit policy - Credit Analysis -Control of receivables - Monitoring of receivables. (13Hrs)

UNIT V

Inventory Management :

Meaning of Inventory-Need and Benefits of holding inventory - Cost of holding inventory - Objectives of Inventory Management - Techniques of Inventory Management : EOQ, ABC Analysis, VED Analysis, FSN Analysis - Mini-Max Method - Automatic Order System. (13Hrs)

Distribution of Marks : 100% Theory.

Text Book:

Author	Title	Publisher	Year of Publication
Hrishikes Bhattacharya	Working Capital Management Strategies and Techniques	PHI Learning Private Limited, Delhi.	2014

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Bhalla V.K.	Working Capital Management	Anmol Publications Pvt.Ltd, NewDelhi.	2000
2	Josh R.N i	Cash Management	New Age International Publishers.	2011
3	Krish Rangarajan Anil Misra	Working Capital Management	Excel Books, New Delhi.	2005

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

SYLLABUS

20CGU34 a	MARKETING RESEARCH	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-III			

Preamble

To enrich the skill to develop the research knowledge to do marketing research independently.

Course Outcomes

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

CO Number	CO Statements	Knowledge Level
CO 1	Acquire the knowledge of marketing research objectives, scope and importance, identification of problems, meaning of sample methods, sources of data collection, meaning of Product research and Advertising research and its importance.	K 1
CO 2	Understand the elements and nature of marketing research, choosing relevant review of literature, sampling technique, difference between primary and secondary data, application of marketing research and marketing research ethics.	K 2
CO 3	Analyze the kinds of marketing research, benefits and limitations of marketing research, determination of sample size, framing the hypothesis, data collection through questionnaire and interview schedule and Indian scenario of marketing research.	K 3
CO 4	Enhance the analytical skills on testing the hypothesis, selection of sample and report writing.	K 4
CO 5	Evaluate the data analysis, interpretation of analysis and reports.	K 5
CO 6	Give exposure to conduct market survey.	K 6

VI Semester

SYLLABUS

UNIT I

Marketing Research:

Meaning & Definition of marketing Research – Objectives – Scope - Importance –Elements - Nature of Market research - Kinds of marketing research - Benefits and limitations. (13 Hrs)

UNIT II

Marketing Research Process:

Steps involved for selection of a topic for research study - Components of research problem - Definition of Problem - Evaluation of Problem - review of relevant literature - Testing hypothesis. (13 Hrs)

UNIT III

Sampling Design:

Meaning of Sample-Purpose of Sampling - Sample size determination - Sampling technique – Probability sampling and Non -Probability sampling - Errors in Sample Surveys (13 Hrs)

UNIT IV

Data Collection and Report Writing:

Meaning of Data - Types of Data - Sources of data - Methods of collection of primary data (Questionnaire method, Interview method and Survey method only) - Difference between primary and secondary data. Preparation of Market Research Report. (13 Hrs)

UNIT V

Application of Marketing Research:

Product research - Advertising research - Market and sales analysis (meaning and concepts only) - Marketing research in India - Ethical issues related to marketing research. (13 Hrs)

Text Book:

Author	Title	Publisher	Year of Publication
Sharma.S.S	Marketing research	Himalaya Publishing House, New Delhi.	2013

Books for Reference:

S.No	Author	Title	Publisher	Year of Publication
1	Beri G.C	Marketing research	Mc Graw Hill Education Pvt. Ltd,New Delhi.	2016
2	Naresh.K.Malhotra	marketing research –A hands on orientation	Pearson Education Ltd,United Kingdom	2016
3	RavilochananP	Marketing research	Margham Publication Chennai	2015

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

SYLLABUS

20CGU34b	BUSINESS ANALYTICS WITH TABLEAU AND PYTHON PRACTICALS	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-III			

Preamble

To make the students to understand the practical exposure on application of statistical tools and prepare powerful business analysis using tableau and Python Programming.

SYLLABUS

Tableau practicals

1. Show a visualization of your choice, using:
 - a) Trend line
 - b) Reference line.
 - c) Reference band.
 - d) Distribution band.
2. Show a visualization of your choice, using:
 - a) Clustering.
 - b) Sorting (ascending and descending).
 - c) Highlighting of tables.
 - d) Drilling down any dimension
3. Show any visualization of your choice, applying the principles of:
 - a) Row and Column grand totals, of a table.
 - b) Filtering.
4. Show a visualization of your choice, using:
 - e) Filtering (Show how we apply 'Range of Values', 'At least', 'At Most' and 'Special').
 - f) Sorting (ascending and descending).
 - g) Highlighting of tables.
 - h) Create 'Row Total', 'Column Total' and 'Grand Total'.
 - i) Creating any calculated field of your choice (using a valid command). (5 marks)
5. Create calculated fields of your choice, using:
 - a) IF function.
 - b) Maximum and Minimum functions.
 - c) Floor and Ceiling functions.
 - d) Running Sum function.
 - e) Running Maximum and Running Minimum function.
6. Prepare the following charts, using any of the dimensions and measures:
 - a) Histogram.
 - b) Area chart.
 - c) Scatter plot.
 - d) Box and whisker chart

e) Pie chart. (Display the value of the measure near each segment of the pie chart).

Python

1. Write a Python program which accepts the radius of a circle from the user and compute the area.
2. Write a Python program to display the first and last colors from the following list.`color_list = ["Red", "Green", "White", "Black"]`
3. Write a python script to enter two different numbers and perform using arithmetic operator.
4. Design a Python script to generate statistical reports (Minimum, Maximum, Count, Average, Sum) on given dataset.
5. Design a Python script using the Turtle graphics library to construct a turtle bar chart representing the grades obtained by N students.

VI Semester

20CGU34c	INSTITUTIONAL FINANCE	CATEGORY	L	P	CREDIT
		CORE	65	-	4
		ELECTIVE-III			

Preamble

To enrich skill to understand the institutional finance for economic growth and capital formation.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge of institutional finance, savings, investments and finance, non-banking financial institutions and foreign capital investment.	K 1
CO 2	Understand the basic concept of capital formation, importance of investment companies, need for foreign capital and factors affecting foreign capital.	K 2
CO 3	Apply the all India Development banks, state level development banks, state level development banks, role of investment companies and NRI investment for economic development.	K 3
CO 4	Analyse the role of financial intermediaries and international financial institutions.	K 4
CO 5	Evaluate the performance of all India development banks and State level financial institutions, non-banking financial institutions and international investment banks.	K 5
CO 6	Gain practical exposure in institutional finance for economic development	K 6

SYLLABUS

UNIT I

Institutional Finance and Economic Growth:

Intitutional Finance – Meaning and need for institutional finance – Economic growth and capital formation – process of capital formation – savings, investments and finance – problems of capital formation – role of financial institutions – role as a financial intermediary, catalytic agent, creator of money, promoter and counselor. (13 Hrs)

UNIT II

Financial Institutions – I (All India Development Banks):

Types of Institutions – All India Development Banks – Industrial Finance Corporation of India (IFCI), Industrial Credit and Investment Corporation of India (ICICI) , Industrial Development Bank of India (IDBI) , Industrial Investment Bank of India (IIBIL), Industrial Reconstruction Bank of India (IRBI), Small Industries Development Bank of India (SIDBI), Infrastructure Development Finance Company Bank Ltd (IDFC). (13 Hrs)

UNIT III

Financial Institutions – II (State Level Development Banks):

State Finance Corporation (SFC's) – TamilNadu Industries and Investment Corporation (TIIC), Small Industries Development Corporation (SIDCO), Industrial and Technical Consultancy Organisation of Tamilnadu (ITCOT), State Industries Promotions Corporation of TamilNadu Ltd (SIPCOT) and District Industries Center (DIC). (13 Hrs)

UNIT IV

Non-Banking Financial Institutions:

Meaning – classification of non-banking financial Institutions (NBFI) - All India Development Banks: LIC, GIC, UTI, Mutual Benefit Financial companies, Investment Companies, Hire Purchase companies, equipment Leasing finance companies, Nidhi's , Chit funds – regulatory framework for Non-Banking Financial Companies.(NBFC's) (13 Hrs)

UNIT V

Foreign Capital and Investments:

Need for foreign capital – factors affecting foreign capital – forms of foreign capital – Foreign Direct Investment (FDI) – Government policies towards foreign capital – Investment by Foreign Institutional Investors (FIIS) - NRI investments and deposits – International financial Institution – World Bank, International Bank for Reconstruction Development (IBRD), International Development Association (IDA), International Finance Corporation (IFC) and Asian Development Bank. (13 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Shasi K Gupta., Nisha Aggarwal & Neeti Gupta	Financial Institutions and Market	Kalyani Publishers , Kolkata	2014

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Bhole L.M.	Financial Markets and Institutions	Sultan Chand Publishing Ltd. Kolkata.	2009
2	Gorden .E and Natarajan .K	Financial Markets and Institutions	Himalaya Publishing House, Mumbai	2014
3	Natarajan .R	Institutional Finance for small Entrepreneurs	Himalaya Publishing House, Mumbai	2000

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars

VI Semester

		CATEGORY	L	P	CREDIT
20SEUCG03	COMMERCE PRACTICAL	SKILL ENHANCEMENT COURSE-III	26	-	2

SYLLABUS

To enable the learners to

- i. Be familiar with the practical aspects of commerce
- ii. Be aware of the present practical needs in day-to-day life
- iii. Get training in the filling up of the various forms used in the field of commerce and
- iv. Develop the skills of preparing documents used in business.

A. BUSINESS CORRESPONDENCE AND OFFICE METHODS

1. Filling up of e- money order form.
2. Job application/Resume.
3. Layout of a business letter.
4. Blue print/sketch of an office.
5. Filling of papers.
6. Handling e-mail. (3 Hrs)

B. ACCOUNTING

7. Computation of ratios from Annual Report of a limited company.
8. Income and Expenditure Account of any NGO. (2 Hrs)

C. COST ACCOUNTING

9. Specimen of pay roll
10. Form of Bin Card
11. Filling of Material Order and Material Requisition. (2 Hrs)

D. TAXATION

12. Filling up of Income Tax Returns
13. PAN application form. (3 Hrs)

E. SECRETARIAL PRACTICE

14. Drafting of Notice, Agenda and Minutes for Meeting.
15. Chart showing Organisation Structure. (2 Hrs)

F.MARKETING

16. Collection of different types of advertisement.
17. Preparation of an advertisement copy.
18. Market Survey. (2 Hrs)

G. INVESTMENT MANAGEMENT

19. Filling up of Demat application form.
20. Filling up of share application form for IPO.

21. Filling up of Mutual Fund application form. **(3 Hrs)**

H. STATISTICS

22. Diagrammatic presentation of data for Export/Import of a company for 'n' years.

I. COMMERCIAL LAW

23. Preparation of contract – specimen form.

24. Statement of P.F. Contribution.

25. Statement of E.S.I. Contribution. **(2 Hrs)**

J. BANKING

26. Filling up of Account Opening Form.

27. Knowledge of various forms used in day-to-day banking – Cheque – Pay-in-Slip –
Withdrawal Form – Transfer Form – Draft.

28. Currencies of important countries

29. Filling up of Loan Application Form. **(4 Hrs)**

K. GENERAL

30. Filling up of Railway/Bus Reservation/Cancellation forms.

31. Filling up of Passport application form.

32. Filling up of Aadhar card **(3 Hrs)**

I, II, III, IV, V&VI Semester

20CGU03,20CGU07, 20CGU13,20CGU19, 20CGU25,20CGU31	COMPREHENSION IN COMMERCE (Self- Study/Online Exam)	CATEGORY	L	P	CREDIT
		CORE	-	-	1

The Comprehension in Commerce examination will be conducted at the end of each semester I, II, III, IV, V, VI for a maximum of 50 marks which consists of

Comprehension (Multiple Choice Questions) (50x1=50) 50 marks

The students are examined on Core, Core Allied, Core Elective papers studied in I, II, III, IV, V & VI Semesters. In the comprehension component, the students are tested on their grasping ability of the subjects of study.