



College of Excellence, **nirf** 2023-4<sup>th</sup> Rank  
Autonomous and Affiliated to Bharathiar University

Reaccredited with A<sup>++</sup> grade by NAAC, An ISO 9001:2015 Certified Institution

Peelamedu, Coimbatore-641004

**DEPARTMENT OF BCOM  
(PROFESSIONAL ACCOUNTING)**

**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING  
OUTCOMES- BASED CURRICULAR FRAMEWORK (LOCF)**

**(I, II ,III &IVSemester)  
2023 – 2026 BATCH**



### PROGRAMME LEARNING OUTCOMES (PLO's)

After Completion of the programme, the student will be able to

- PLO1:** Acquire quality professional education to turn into outstanding business professional/career women/entrepreneur and a responsible citizen.
- PLO2:** fulfill the compliance requirements of business organizations in a professional way.
- PLO3:** develop communication skills, interpersonal and soft skills, to enable them to interact in a more constructive manner.
- PLO4:** apply critical thinking, cognitive skills and logical decision making as business professionals.
- PLO5:** develop an attitude to be a lifelong learner both personally and professionally to succeed in sustainable business environment.

### PROGRAMME SPECIFIC OUTCOME (PSO's)

Students at the time of graduation will be able to

- PSO1:** gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.
- PSO2:** acquire practical knowledge to take up the task of accounting professionals.
- PSO3:** serve as a launch pad for professional programmes like CA, CMA and ACS.
- PSO4:** demonstrate progressive learning of various financial issues related to individuals and businessmen to setting up their own business start-up.
- PSO5:** do their higher education and can build their career as business professionals.



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DEPARTMENT OF BCOM (PA)

CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING  
OUTCOMES BASEDCURRICULAR FRAMEWORK (LOCF)  
BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)  
2023-2026 BATCH

Semester	Part	Subject Code	Title of paper	Course Type	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
									C I A	ESE	Total	
I	I	TAM2301A/ HIN2301A/ FRE2301A	Language I - T/H/F	Lang	4	58	2	3	25	75	100	3
I	II	ENG2301A	English Paper I	English	4	58	2	3	25	75	100	3
I	III	PC23C01	Core I: Principles of Accounting	CC	5	73	2	3	25	75	100	4
I	III	PC23C02	Core II : Business Law	CC	5	73	2	3	25	75	100	4
I	III	PC23C03	Core III –Business Communication and Ethics	CC	4	58	2	3	25	75	100	3
I	V	TH23A18	Allied Paper I: Quantitative Aptitude– Mathematics	GE	6	88	2	3	25	75	100	5
Non Tamil Students												
I	IV	NME23A1/ NME23B1/	Advance Tamil I/ Basic Tamil I	AECC	2	28	2	--	100	--	100	2
Students with Tamil as Language												
I	IV	NME23WS	Women Studies	AECC	2	30	-	--	100	--	100	
II	I	TAM2302 A / HIN2302 A/ FRE2302 A	Language II - T/H/F	Lang	4	58	2	3	25	75	100	3
II	II	ENG2302A	English Paper II /	English	4	58	2	3	25	75	100	3
II	III	PC23C04	Core – IV: Financial Accounting	CC	5	73	2	3	25	75	100	4

II	III	PC23C05	Core – V: Business Economics	CC	5	73	2	3	25	75	100	4
II	III	PC23C06	Core – VI : Marketing	CC	4	58	2	3	25	75	100	3
II	III	TH23A19	Allied II: Quantitative Aptitude–Statistics	GE	6	88	2	3	25	75	100	5
II	IV		Open Course: (Self Study- Online Course)		-	-	-	-	-	-	-	Gr
	IV	NME23B2 / NME23 A 2	**Advance Tamil/Basic Tamil	AECC	2				100	-	100	Gr
II	IV	23PEAS1	Professional English for Commerce and Management		2	23	5	2	50	50	100	2
II	III	NM23GAW	General Awareness		Self Study	-	-	Online Test	-	-	-	Gr
III	I	TAM2303A / HIN2303A / FRE2303A	Language III – Tamil Paper III/ Hindi Paper III/ French Paper III	L	4	58	2	3	25	75	100	3
	II	ENG2303A	English Paper- III	E	4	58	2	3	25	75	100	3
	III	PC23C07	Core VII – Advanced Accounting	CC	4	58	2	3	25	75	100	3
	III	PC23C08	Core VIII– Corporate and Other Laws	CC	4	58	2	3	25	75	100	3
III	III	PC23C09	Core IX– Auditing and Assurance I	CC	4	58	2	3	25	75	100	3
	III	PC23A01	Allied I :Principles of Business Management	GE	5	73	2	3	25	75	100	5
	III	PC23A02	Human Resource Management									
III/ IV	III	PC23SCCS  23SBGP	Skill based subject: Course Era – International Business and e- Commerce / GEN- AI(practical)	SEC	3	45				100	100	3
						44	1					
III	IV	NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2
	IV	NM22UHR	Universal Human Values and Human Rights #	AECC	-	-	-	-	100	-	100	Gr
I to V Se m	VI	16BONL1 16BONL2	Online Course– 1 Online Course - 2	ACC	-	-	-	-	-	-	-	

SEM	Part	Course Code	Title of the Course	Category	Instruction hours/week	Contact hours	Tutorial	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
I to Ise m	VI	COM15SER	Community service 30 hours	GC	-	-	-	-	-	-	-	Gr
IV	I	TAM2304A/ HIN2304A/ FRE2304A	Tamil Paper IV Hindi Paper IV French Paper IV	L	4	58	2	3	25	75	100	3
IV	II	ENG2304A	English Paper IV	E	4	58	2	3	25	75	100	3
IV	III	PC23C10	Cost Accounting	CC	4	58	2	3	25	75	100	3
IV	III	PC23C11	Auditing and Assurance II	CC	4	58	2	3	25	75	100	3
IV	III	PC23C12	Financial Management	CC	4	58	2	3	25	75	100	3
IV	III	PC23A03	Entrepreneurial Development	GE	5	73	2	3	25	75	100	4
		PC23A04	Modern Banking									
III / IV	III	PC23SCE1 / CS23SBGP	International Business And e-Commerce / GEN – AI (Practical)	SEC	3	45	-	-	-	100	100	3
IV	IV	NM23EII	Entrepreneurship and Innovation (Ignite X )	AECC	2	30	-	-	100	-	100	2
IV	IV	NM23EVS	Environmental Studies	AECC	SS	-	-	-	100	-	100	Gr
IV	V	COCOACT	Co – Curricular Activities	GC	-	-	-	-	100	-	100	1
I to IV	VI	COM15SER	Community Service 30Hrs	GC	-	-	-	-	-	-	-	-
I to V	VI	16BONL1 16BONL2	Online Course 1 Online Course 2	ACC	-	-	-	-	-	-	-	-

CC – Core Courses CA – Continuous Assessment

GE – Generic Elective ESE - End Semester Examination

AEC – Ability Enhancement Course SEC- Skill Enhancement Course

ACC-Additional Credit Course AECC - Ability Enhancement Compulsory Course,

# - Self Study \*CA conducted for 25 and converted into 15, ESE conducted for 75 and converted into 35

## Examination System

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50th day from the date of reopening. The Model exam will be conducted after completing 85th working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows

### **Bloom's Taxonomy based Assessment Pattern**

## WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS INTERNAL

### ASSESSMENT

#### **23-24 Batch onwards CA Question Paper Pattern and distribution of marks UG**

##### **CA Question from each unit comprising of**

Two question with a weightage of 1 Marks :  $6 \times 1 = 6$   
One question with a weightage of 3 Marks (Internal Choice at the same CLO level) :  $3 \times 3 = 9$   
One question with a weightage of 10 Marks (Internal Choice at the same CLO level) :  $3 \times 10 = 30$   
Total : 45 Marks

##### **ALC**

Section A (Paragraph answer) (4 out of 6)  $4 \times 4 = 16$  Marks  
Section B (Essay type) 1 out of 2 : 9 Marks  
Total : 25 Marks

#### **End Semester Examination – Question Paper Pattern and Distribution of Marks**

##### **UG - Core and Allied courses:**

##### **ESE Question Paper Pattern: $5 \times 15 = 75$ Marks**

Question from each unit comprising of  
Four question with a weightage of 1 Marks :  $20 \times 1 = 20$   
One question with a weightage of 3 Marks (Internal Choice at the same CLO level) :  $5 \times 3 = 15$   
One question with a weightage of 8 Marks (Internal Choice at the same CLO level) :  $5 \times 8 = 40$   
Total : 75 Marks

##### **ESE Question Paper Pattern:(for Accounts Paper) $5 \times 15 = 75$ Marks**

Question from each unit comprising of  
Four question with a weightage of 1 Marks :  $20 \times 1 = 20$   
One question with a weightage of 3 Marks :  $5 \times 3 = 15$   
One question with a weightage of 8 Marks (Internal Choice at the same CLO level) :  $5 \times 8 = 40$   
Total : 75 Marks

#### **End Semester for UG / PG - Advance Learner Courses**

Section A 5 questions out of 8 - open choice  $5 \times 5 = 25$  marks  
Section B 5 questions out of 8 - open choice  $5 \times 10 = 50$  marks  
Total : 75 marks

### Continuous Internal Assessment Pattern Theory

CIA Test	:	5 marks (conducted for 45 marks after 50 days)
Model Exam	:	7 marks (Conducted for 75 marks after 85 days)
(Each Unit 15 Marks))		
Seminar/Assignment/Quiz	:	5 marks
Class Participation	:	5 marks
Attendance	:	3 marks
<b>Total</b>	<b>:</b>	<b>25 Marks</b>

### **Practical**

Lab Performance	:	7 marks
Regularity	:	5 marks
Model Exam	:	10 marks
Attendance	:	3 marks
<b>Total</b>	<b>:</b>	<b>25 marks</b>

### **ESE Practical Pattern**

The End Semester Examination will be conducted for a maximum of 75 marks respectively with a maximum 15 marks for the record and other submissions if any.

### **Project:**

#### **Evaluation of Individual / Group Project & Viva Voce**

I	Review	-	Selection of the field of study, Topic & literature collection	:	5 Marks
II	Review	-	Research Design: & Data Collection	:	10 Marks
III	Review	-	Analysis & Conclusion Preparation of rough draft	:	10 Marks
	<b>Total</b>	<b>:</b>			<b>25 Marks</b>

### **End semester examination:**

Evaluation of the project	:	25 Marks
Viva Voce	:	50 Marks
<b>Total</b>	<b>:</b>	<b>75 Marks</b>

### **Part IV**

#### **Introduction to Entrepreneurship/ Women Studies/ Value education/ Environmental Studies /**

#### **Design Thinking**

Quiz	:	50 marks
Assignment	:	25marks
Project / Case study	:	25 marks
<b>Total</b>	<b>:</b>	<b>100 Marks</b>

### **Professional English**

The course offered in alignment with TANSICHE norms with 2 credits.

Quiz (5 x 20 Marks)	:	100 Marks
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#### **Cyber Security I & II**

Quiz	:	60 Marks
Case Study	:	20 Marks
Poster	:	20 Marks

**RUBRIC ASSESSMENT TOOL  
ASSIGNMENT/QUIZ/SEMINAR**

**Maximum - 20 Marks (Converted to 5 marks) – Scale 5 to 1**

<b>Criteria</b>	<b>5 Marks</b>	<b>4 Marks</b>	<b>3 Marks</b>	<b>2 Marks</b>	<b>1 Mark</b>
<b>Focus Purpose</b>	Clear	Shows good awareness	Shows awareness	Shows little Awareness	No awareness
<b>Main idea</b>	Clearly presents a main idea.	Main idea supported Throughout	connectivity to topic	Vague sense	No main idea
<b>Organization: Overall</b>	Well planned	Good overall organization	Fair overall organization	There is a sense of organization	No sense of organization
<b>Content</b>	Exceptionally well presented	Well presented	Fair presented	Content is sound	Not good
<b>Style: Details and Examples</b>	Excellent amounts of specific examples and detailed Description	Better use of examples and detailed descriptions	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

**CLASS PARTICIPATION**

**Maximum - 20 Marks (Converted to 5 marks) – Scaled from 5 to 1**

<b>Criteria</b>	<b>5 Marks</b>	<b>4 Marks</b>	<b>3 Marks</b>	<b>2 Marks</b>	<b>1 Mark</b>
<b>Level of Engagement in Class</b>	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas
<b>Listening Skills</b>	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when others talk, both in groups and in class. Student often interrupts when others speak.



<b>Behavior</b>	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class
<b>Preparation</b>	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.

### MAPPING OF PLOs WITH CLOs

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCLOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
<b>COURSE –PC23C01</b>					
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CL04	S	S	S	M	M
CLO5	S	S	S	M	M
<b>COURSE –PC23C02</b>					
CLO1	S	S	S	M	S
CLO2	S	S	M	M	M
CLO3	S	S	M	M	S
CLO4	S	S	M	M	S
CLO5	S	S	M	M	S
<b>COURSE –PC23C03</b>					
CLO1	S	S	M	S	S
CLO2	S	S	S	L	M
CLO3	S	M	L	M	S
CLO4	L	L	L	L	L
CLO5	S	M	L	M	M
<b>COURSE -PC23C04</b>					
CLO1	M	S	M	M	M
CLO2	S	S	M	M	S
CLO3	S	S	M	S	S
CLO4	S	S	M	S	S

CLO5	S	S	M	S	S
<b>COURSE - PC23C05</b>					
CLO1	S	S	M	S	S
CLO2	S	S	M	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
CLO5	S	S	S	S	S
<b>COURSE - PC23C06</b>					
CLO1	S	L	L	S	L
CLO2	S	S	L	M	L
CLO3	M	S	S	M	L
CLO4	L	L	M	S	L
CLO5	S	S	S	M	M
<b>COURSE - PC23C07</b>					
CLO1	S	S	S	S	M
CLO2	S	S	M	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S
CLO5	S	S	M	S	M
<b>COURSE - PC23C08</b>					
CLO1	S	S	S	M	L
CLO2	S	M	M	M	S
CLO3	S	M	S	M	S
CLO4	L	M	M	M	S
CLO5	S	S	M	S	S
<b>COURSE - PC23C09</b>					
CLO1	S	S	M	L	S
CLO2	S	S	S	L	M
CLO3	S	M	S	S	M
CLO4	S	M	S	S	M
CLO5	S	M	S	S	M
<b>COURSE - PC23A01</b>					
CLO1	S	L	S	L	L
CLO2	S	S	L	L	L
CLO3	S	M	L	L	L
CLO4	S	M	L	L	M
CLO5	S	M	L	L	M
<b>COURSE - PC23A02</b>					
CLO1	M	M	M	L	L
CLO2	M	L	M	M	M
CLO3	M	M	M	L	M
CLO4	M	L	M	M	M
CLO5	M	L	M	M	M

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCLOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
<b>COURSE - PC23C10</b>					
CLO1	S	S	S	M	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
<b>COURSE - PC23C11</b>					
CLO1	S	S	M	S	S
CLO2	S	S	M	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S
<b>COURSE - PC23C12</b>					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S
<b>COURSE - PC23A03</b>					
CLO1	M	M	L	M	M
CLO2	M	M	M	M	M
CLO3	M	M	M	M	M
CLO4	M	M	M	M	M
<b>COURSE - PC23A04</b>					
CLO1	L	M	L	L	M
CLO2	M	L	L	M	L
CLO3	L	L	L	L	M
CLO4	L	M	L	L	L

**S-Strong; M-Medium; L-Low**

## SEMESTER – I

PC23C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Core	73	2		4

### Preamble

To give an insight into the basics of Accounting Concepts, Principles, standards and to develop an expertise in handling the accounts of specialized business and institutions through appropriate accounting techniques and policies

### Course Learning Outcomes

On the successful Completion of the Course, students will be able to

CLO Number	CLO statement	Knowledge level
CLO 1	Define the concepts, conventions and accounting standards	K1
CLO2	Understand accounting statement using basic concepts	K2
CLO3	Apply the procedures of recording transactions and preparation of Reports	K3
CLO4	Articulate the accounting concepts to interpret the performance of a firm	K3
CLO5	Analyse and prepare financial accounting reports	K4

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CLO4	S	S	S	M	M
CLO5	S	S	S	M	M

S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I

(16 Hrs)

Meaning and scope of accounting - Accounting concepts, **\*Principles and Conventions - Capital and Revenue items** - Accounting Standards - concepts and Objectives - Indian Accounting Standards - concepts and Objectives - Books of Accounts, Preparation of trial balance and final accounts of sole proprietor-  
**\*Rectification of Errors**

#### UNIT II

(14 Hrs)

Bank Reconciliation Statement – **\*Causes for difference between cash book and pass book** – Method of preparation of BRS

Inventories :**\* Cost of Inventory, Net realizable value**, Basis and technique of inventory valuation and record keeping.

#### UNIT III

(15 Hrs)

**\*Depreciation accounting – meaning – characteristics – factors affecting depreciation** – methods of valuation- straight line method, written down value method, annuity method, sinking fund method, insurance policy method, depletion method, revaluation method.

Bills of exchange and promissory notes- **\*Meaning of Bills of Exchange and Promissory Notes** and their Accounting Treatment; Accommodation bills.

#### UNIT IV

(14 Hrs)

**\*Average due Date: Meaning**, Calculation of average due date in various situations. Account Current:  
**\*Meaning of Account Current**, Methods of preparing Account Current.

**UNIT V**

**(14 Hrs)**

Financial Statements of Not-for-Profit Organizations- **\*Preparation of Receipt and Payment**

**Account**, Income and Expenditure Account and Balance Sheet.

80% Problems & 20% theory

**Text books**

S.No.	Title	Author	Publisher	Edition & Year of publishing
1.	Advanced Accountancy – Principles of Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	19 <sup>th</sup> Revised Edition and Reprint 2020
2.	Financial Accounting	T.S .Reddy and A.Murthy	Margham Publications	Reprint 2020

**Reference books**

S.No.	Title	Author	Publisher	Edition & Year of publishing
1.	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand & CO.	4 <sup>th</sup> Revised Edition,2015
2.	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publications	6 <sup>th</sup> Revised Edition, 2017
3	Cost Accounting	T.S.Reddy & Y Hari Prasad Reddy	Margham Publications	5 <sup>th</sup> Revised Edition 2020

**Pedagogy**

Chalk and talk , PPT , Discussion , Assignment , Seminar

**Related Online Contents**

- Principles and Practice of Accounting by The Institute of Chartered Accountants of India, ICAI Bhawan, New Delhi.
- Financial Accounting by Institute of Cost Accountants of India, CMA Bhawan, Kolkata.

**Skill Development**

- Preparation of financial statements using trial balance of any Company
- Study of a company's report which includes accounting policies and present a summary
- Visit any manufacturing company and study the methods of maintaining books of inventory and its valuation.
- Collect the brochure of non-profit organization and understand the structure and analyze the preparation of financial statement.

**Course designer**

- Dr. S.Vijayalakshmi
- Dr. L Prabha

PC23C02	BUSINESS LAW	Category	L	T	P	Credit
		Core	73	2		4

**Preamble**

To develop an understanding of significant provisions of select business laws and acquire the ability to address basic application-oriented issues

**Course Learning Outcomes**

On the successful Completion of the Course, students will be able to

CLO Number	CLO Statement	Knowledge level
CLO 1	Understand consequences of applicability of various laws on business.	K1

<b>CLO2</b>	Identify the fundamental legal principles behind contractual agreements	K2
<b>CLO3</b>	Analyse legal and ethical issues when making business decisions	K3
<b>CLO4</b>	Acquire problem solving techniques and to be able to present coherent, concise legal argument	K4
<b>CLO5</b>	Develop critical thinking through the use of law cases.	K4

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
<b>CLO1</b>	S	S	S	M	S
<b>CLO2</b>	S	S	M	M	M
<b>CLO3</b>	S	S	M	M	S
<b>CLO4</b>	S	S	M	M	S
<b>CLO5</b>	S	S	M	M	S

S- Strong. M-Medium; L-Low

### Syllabus

#### UNIT I

(16 Hrs)

**\*Indian Contract Act 1872- an overview of section 1 – 75 covering the general nature of Contract** – Consideration - other essential elements of a valid contract - performance of contract - breach of contract - contingent and quasi contract

#### UNIT II

(12 Hrs)

The Sale of Goods Act 1930- **\*formation of the contract of sale** - conditions and warranties - transfer of ownership and delivery of goods - unpaid seller and his rights

#### UNIT III

(16 Hrs)

The Indian Partnership Act of 1932- **\*general nature of partnership** - rights and duties of partners - reconstitution of firms - registration and resolution of a firm

#### UNIT IV

(13 Hrs)

The Limited Liability Partnership Act 2008- introduction – covering nature and scope - **\*essential features - characteristics of LLP** - incorporation and differences with other forms of organizations

#### UNIT V

(16 Hrs)

The Companies Act 2013- Introduction to Companies Act - **\*Features of Companies** – Corporate veil theory.

**Introduction to Industry 4.0 - Need – Reasons for Adopting Industry 4.0** - Definition – Goals and Design Principles - Technologies of Industry 4.0- Skills required for Industry 4.0- Advancements in Industry 4.0 – Impact of Industry 4.0 on Society, Business, Government and People - Introduction to 5.0.

### Text books

S. No.	Title	Author	Publisher	Edition & Year of Publishing
1.	Mercantile law	P.P.S. Gogna	S. Chand & CO.	6 <sup>th</sup> Revised Edition, Reprint 2020
2.	Elements of Company Law	N.D.Kapoor	Sultan Chand & Sons (P) Ltd.	Reprint 2020
3.	Higher Education for Industry 4.0 and Transformation to Education 5.0	P.Kaliraj, T.Devi	Bharathiar Univerisity	2020

**Reference books**

S.No.	Title	Author	Publisher	Edition & Year of Publishing
1	Elements of Mercantile Law	N.D.Kapoor	Sultan Chand and Sons	37 <sup>th</sup> Revised Edition 2015
2	Principles of Business Law	S.N.Maheshwari S.K.Maheshwari	Himalayan Publishing House	2 <sup>nd</sup> Edition 2015

**Pedagogy**

Chalk and talk, PPT , Discussion , Assignment , Seminar.

**Related Online Contents**

1. Business Laws by The Institute of Chartered Accountants of India, ICAI Bhawan, New Delhi
2. A complete Guide to Industry 4.0-Udemy
3. Business Laws – P.C. Tulsian and Bharat Tulsian – Tata McGraw Hill Education Pvt. Ltd. – 2020

**Skill Development**

1. Case laws – involving points of Law of Contracts.
2. Study any two sale agreements with various conditions and warranties.
3. Study any partnership deed agreement and present same in the class.
4. Discuss any two case studies in formation of LLP.
5. Drafting Memorandum of Association and Articles of Association.

**Course designers**

1. Dr. S.Vijayalakshmi
2. Dr. L.Prabha

PC23C03	BUSINESS COMMUNICATION AND ETHICS	Category	L	T	P	Credit
		Core	58	2	-	3

**Preamble**

To give insight in improving the skills among students to enable them become a critical listener and to speak confidently interpersonally as well as in large groups and to write in clear, concise, persuasive and audience centered manner.

**Course Learning Outcomes**

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

CLO	CLO Statement	Knowledge Level
CLO1	Understand the elements of communication and planning and composing of business messages.	K1
CLO2	Acquire knowledge about group dynamics, inter personal skills and communication in business environment	K2
CLO3	Recognize environmental issues, business ethics and documentation relating to communication and business.	K3
CLO4	Apply the impact of various kinds of communication within an organization, ethical practices in business environment.	K4
CLO5	Demonstrate the verbal and non-verbal communication ability through presentations.	K4

**Mapping with Programme Outcomes**

Clos	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	S	S

CLO2	S	S	S	L	M
CLO3	S	M	L	M	S
CLO4	S	M	L	M	M
CLO5	S	M	L	M	M

S- Strong; M-Medium; L-Low

## Syllabus

### Unit I (12 Hrs)

Elements of Communication – **\*Forms of Communication: Formal and Informal, Interdepartmental, Verbal and non-verbal\***, Active listening and critical thinking – Public speaking - Presentation skills including conducting meeting, press conference and business letters and reports.

Planning and Composing Business messages - **\*Communication channels - \*Communication ethics**

### Unit II (12 Hrs)

Groups' dynamics, **handling group conflicts\***, consensus building; influencing and persuasion skills; Negotiating and bargaining - Emotional intelligence - Emotional Quotient -Soft skills – personality traits.

### Unit III (12 Hrs)

Communication in Business Environment - Business Meetings - Notice, Agenda, Minutes, Chairperson's speech - Press releases – Corporate announcements by stock exchanges -Reporting of proceedings of a meeting.

Basic understanding of legal deeds and documents - (a) **\*Partnership deed** (b) Power of Attorney (c) **Lease deed\*** (g) Memorandum and articles of association of a company (h) **Annual Report of a company.\***

### Unit IV (12 Hrs)

Introduction to Business Ethics- The nature, purpose of ethics and morals for organizational interests- Ethics and Conflicts of Interests **\*Ethical and Social Implications of business policies and decisions-** Corporate Social Responsibility- **Ethical issues in Corporate Governance\***.

### Unit V (10 Hrs)

**\*Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality\***. Ethics in Marketing and Consumer Protection –Ethics in Accounting and Finance – Importance, issues and common problems.

## Text book

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Law ethics and Communication for CA IPC	CA Munish Bhandari	Bestword publications Private Limited	14th edition,2015

## Reference Books

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Business Law Ethics and Communication	M.P. Vijayakumar	Snow White Publications Pvt. Ltd	10 <sup>th</sup> edition 2016
2.	Padhuka's Law Ethics and Communication	G.Sekar	CA Sunny Jain	9 <sup>th</sup> Edition 2016
3.	CA – Inter Study Material	ICAI	ICAI	2023



## Skill Components

- Planning and Composing Business messages and the various types of agreements are framed by the students as specimen of a company.
- The sender of a personal or business communication message encodes and transmits it through one or more media to the receiver, who decodes it and responds by providing feedback
- Problem solving strategy is taught through activities.
- Model business is set with the legal components.
- Basic understanding of legal deeds and documents.

## Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online

## Course Designers

DR. S. VIJAYALAKSHMI

DR . L.PRABHA

PC23C04	FINANCIAL ACCOUNTING	Category	L	T	P	Credit
		Core	73	2	-	4

## Preamble

To develop an understanding of the basic concepts of the partnership accounts and acquire the ability to infer interpretations as per standards.

## Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	understand the principles and procedures	K1
CLO2	gain proficiency in recording transactions in trading environment	K2
CLO3	evaluate intricate aspects while demonstrating expertise in accounting practices	K3
CLO4	analyze complex scenarios and apply advanced techniques to draw interpretations	K3
CLO5	justify accounting techniques by ensuring accurate financial reporting in accordance with relevant standards.	K4

## Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	S	M	M	M
CLO2	S	S	M	M	S
CLO3	S	S	M	S	S
CLO4	S	S	M	S	S
CLO5	S	S	M	S	S

S- Strong; M-Medium; L-Low

## Syllabus

UNIT I	(15 hrs)
Fundamentals of partnership- <b>Definition of partnership, partnership deed</b> , interest on capital, interest on drawings, profit and loss appropriation account, capital accounts of partner-fixed capital and fluctuating capital, Final accounts of partnership	
UNIT II	(14 hrs)

Admission of partner- <b>Calculation of new profit sharing ratio, sacrificing ratio</b> , valuation of goodwill, adjustment for goodwill, revaluation of assets, adjustment of capital, comprehensive problems in admission				
UNIT III				(14 hrs)
Retirement of partner- <b>Gaining ratio, treatment of goodwill</b> , adjustment of capital after retirement, comprehensive problems in retirement				
UNIT IV				(15 hrs)
Death of partner- Items requiring special treatment, <b>Ascertainment of deceased partner's share of profit</b> , mode of payment to deceased partner and comprehensive problems				
UNIT V				(15 hrs)
Dissolution of a firm – Insolvency of a partner or partners ( <b>Garner Vs Murray</b> ) - Piecemeal Distribution				
80% Problems & 20% theory				
<b>*Highlighted Content offered in Blended Mode (Link Provided)</b>				
<b>Links</b>				
UNIT I				
1	<a href="https://www.youtube.com/watch?v=QkATjAtImk0&amp;t=18s">https://www.youtube.com/watch?v=QkATjAtImk0&amp;t=18s</a>			
UNIT II				
1	<a href="https://www.youtube.com/watch?v=enrTniZKx4s">https://www.youtube.com/watch?v=enrTniZKx4s</a>			
2	<a href="https://www.youtube.com/watch?v=Kz26mpguJww">https://www.youtube.com/watch?v=Kz26mpguJww</a>			
UNIT III				
1	<a href="https://www.youtube.com/watch?v=S0QHx_dA0I">https://www.youtube.com/watch?v=S0QHx_dA0I</a>			
2	<a href="https://www.youtube.com/watch?v=-4WCvPAJP_4">https://www.youtube.com/watch?v=-4WCvPAJP_4</a>			
UNIT IV				
1	<a href="https://www.youtube.com/watch?v=zvoFPJ4arUU">https://www.youtube.com/watch?v=zvoFPJ4arUU</a>			
UNIT V				
1	<a href="https://www.youtube.com/watch?v=TsY0y_Z9Urs&amp;t=200s">https://www.youtube.com/watch?v=TsY0y_Z9Urs&amp;t=200s</a>			
<b>Text Books</b>				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Financial Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	11 <sup>th</sup> Revised Edition, Reprint 2020
2	Financial Accounting	T.S. Reddy and A.Murthy	Margham Publications	Edition 2021
<b>Reference Books</b>				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand	4 <sup>th</sup> Revised Edition, Reprint 2020
2	Advanced Accountancy	M.A.Arulananandam and K.S.Raman	Himalaya Publishing House	6 <sup>th</sup> Revised Edition, Reprint 2020
<b>Skill Development</b>				
1	Collection of partnership agreements and draft dummy partnership deed with imaginary information.			
2	Create different partnership scenarios (e.g., admission of a new partner, withdrawal of an existing partner) and analyze the financial impact on the partnership's financial statements.			
3	Preparation of final accounts of partnership with imaginary figures.			
4	Prepare piecemeal distribution statement with imaginary figures.			
<b>Pedagogy</b>				
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online				

**Related Online Contents**

1	ICAI - Foundation Course - Paper-1: Accounting - New Scheme of Education and Training - <a href="https://www.icai.org/post.html?post_id=19138">https://www.icai.org/post.html?post_id=19138</a>
2	ICMAI – Foundation Course – Paper 2 : Fundamentals of Financial and Cost Accounting - <a href="https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/P2_Revised_1409_22.pdf">https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/P2_Revised_1409_22.pdf</a>

**Course Designers**

1.	Dr. S.Vijayalakshmi
2.	Mrs Lakshmi Narendran

<b>PC23C05</b>	<b>BUSINESS ECONOMICS</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
		<b>Core</b>	<b>73</b>	<b>2</b>		<b>4</b>

**Preamble**

To evolve comprehensive exploration of business economics covering a wide array of economic concepts and theories, from market dynamics to global economic phenomena.

**Course Learning Outcomes**

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

<b>CLO No.</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO1	Understand the core economic principles.	K1
CLO2	Interpret various tools and techniques for production and cost dynamics.	K2
CLO3	Illustrate the concept of various economic theories	K3
CLO4	Analyze and critically evaluate the different market structures.	K4
CLO5	Explore the intricacies of financial and international economics	K4

**Mapping with Programme Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
CLO1	S	S	M	S	S
CLO2	S	S	M	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
CLO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

**Syllabus**

<b>UNIT I</b>	(14 hrs)
Introduction to Business Economics: Meaning and scope of Business Economics– <b>*Basic Problems of an Economy</b> and Role of Price Mechanism - Theory of Demand and Supply: <b>*Meaning and determinants of demand</b> , Law of demand and Elasticity of demand – Price, income and cross elasticity. Theory of consumer’s behavior – Indifference curve approach. Meaning and determinants of supply, Law of supply and Elasticity of supply – <b>*Market Equilibrium</b> and Social Efficiency.	
<b>UNIT II</b>	(15 hrs)
Theory of Production and cost: Meaning and <b>*Factors of production</b> , Short run and Long run – Law of Production–The Law of Variable Proportions and Law of Returns to Scale, Producer’s equilibrium - Concepts of costs - Short-run and long-run costs, <b>*Average and marginal costs, Total, fixed and variable costs.</b>	
<b>UNIT III</b>	14 hrs)
Price Determination in Different Markets: <b>*Market Structures: Perfect competition, Monopoly and Monopolistic competition.</b> Using Game Theory to study Oligopoly - Price determination in these markets. Price-Output Determination under different Market Forms. <b>*Business Cycles – Meaning –</b>	

Phases – Features - Causes behind these Cycles.				
UNIT IV			(15 hrs)	
Determination of National Income: Macro Economic Aggregates and * <b>Measurement of National Income</b> - Determination of National Income: Keynes' Two Sector basic model , Three Sectors and Four Sectors Models. * <b>Public Finance</b> – Fiscal Functions: An Overview, Centre and State Finance – Market Failure/ Government intervention to correct market failure – Process of budget making: Sources of Revenue, Expenditure Management and Management of Public Debt – * <b>Fiscal Policy.</b>				
UNIT V			(15 hrs)	
Money Market: Concept of Money Demand - Important theories of Demand for Money - Concept of Money Supply, * <b>Cryptocurrency</b> and other new terminology - Monetary Policy. International Trade: Theories of International Trade including theories of intra-industry trade by Krugman – Trade Policy – The instruments of Trade Policy – Trade Negotiations – * <b>Exchange Rates and its economic effects.</b> International Capital Movements: * <b>Foreign Direct Investment.</b> Indian Economy(Before 1950 – Chanakya and Nand Vansh, OECD Paper(1950 – 1991), Basic Knowledge 1991 onwards.				
<b>*Highlighted Content offered in Blended Mode (Link Provided)</b>				
<b>Links</b>				
UNIT I				
1	<a href="https://youtu.be/bZr2VTLQE9U">https://youtu.be/bZr2VTLQE9U</a>			
2	<a href="https://youtu.be/GwXypq9CR2E">https://youtu.be/GwXypq9CR2E</a>			
3	<a href="https://youtu.be/ducro_LoL_M">https://youtu.be/ducro_LoL_M</a>			
UNIT II				
1	<a href="https://youtu.be/RSyvcANRaOE">https://youtu.be/RSyvcANRaOE</a>			
2	<a href="https://youtu.be/hftAj5Gt63g">https://youtu.be/hftAj5Gt63g</a>			
3	<a href="https://youtu.be/_UfmfgPLcpA">https://youtu.be/_UfmfgPLcpA</a>			
4	<a href="https://youtu.be/m3a3tvJ7ryc">https://youtu.be/m3a3tvJ7ryc</a>			
UNIT III				
1	<a href="https://youtu.be/9Hxy-TuX9fs">https://youtu.be/9Hxy-TuX9fs</a>			
2	<a href="https://youtu.be/VwRJzVEUclA">https://youtu.be/VwRJzVEUclA</a>			
UNIT IV				
1	<a href="https://youtu.be/DeFH585iBWI">https://youtu.be/DeFH585iBWI</a>			
2	<a href="https://youtu.be/4FNdUTN4cHY">https://youtu.be/4FNdUTN4cHY</a>			
3	<a href="https://youtu.be/DAF81UKWCOI">https://youtu.be/DAF81UKWCOI</a>			
4	<a href="https://youtu.be/m7wMDzkMhIs">https://youtu.be/m7wMDzkMhIs</a>			
UNIT V				
1	<a href="https://youtu.be/1YyAzVmP9xQ">https://youtu.be/1YyAzVmP9xQ</a>			
2	<a href="https://youtu.be/QI8zEyplFn4">https://youtu.be/QI8zEyplFn4</a>			
3	<a href="https://youtu.be/NO050D2o1g8">https://youtu.be/NO050D2o1g8</a>			
<b>Text Books</b>				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Business Economics	CA. G. Sekar	Commercial Law Publishers (India) Pvt. Ltd.	1 <sup>st</sup> Edition 2023
<b>Reference Books</b>				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Managerial Economics	Ahuja H.L	S Chand and Company Limited	Ninth Edition 2020
2	Business Economics	K. Rajagopalachari	Atlantic Publishers and Distributors Pvt. Ltd.	1 <sup>st</sup> Edition 2020
<b>Skill Development</b>				
1	Prepare personal and family budget for one/six/ twelve month on imaginary figures.			

2	Study the supply and demand theory of a product as your choice
3	Group Discussions on India's trade policies and trade agreements
4	Compiling a comprehensive report on the global landscape of crypto currency adoption and its associated trends across various countries.
<b>Pedagogy</b>	
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online	
<b>Related Online Contents</b>	
1	ICAI - Foundation Course - Paper-4: Business Economics - New Scheme of Education and Training - <a href="https://www.icaai.org/post.html?post_id=19141">https://www.icaai.org/post.html?post_id=19141</a>
2	ICMAI – Foundation Course – Paper 4 : Fundamentals of Business Economics and Management - <a href="https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/P4_Revised_1409_22.pdf">https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/P4_Revised_1409_22.pdf</a>
<b>Course Designers</b>	
1	Dr.S.Vijayalakshmi
2	Dr..R.Judith Priya

<b>PC23C06</b>	<b>MARKETING</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
		<b>CORE</b>	<b>58</b>	<b>2</b>	<b>-</b>	<b>3</b>
<b>Preamble</b>						
To familiarize students with the basic concepts and techniques of marketing, to understand consumer behavior, and to develop their awareness of marketing mix elements and recent trends in marketing.						
<b>Course Learning Outcomes</b>						
On the successful completion of the course, students will be able to						
	<b>CLO No.</b>	<b>CLO Statement</b>				<b>Knowledge Level</b>
	CLO1	define the core concept and principles of marketing.				K1
	CLO2	analyze and understand the consumer behavior and its impact on Marketing Strategies				K2
	CLO3	develop marketing strategies based on the marketing mix, market segmentation, targeting strategies and products and service positioning in the market				K3
	CLO4	explore digital marketing tools and techniques & understand the impact of technology on marketing practices				K4
	CLO5	apply critical thinking and analytical skills to marketing scenarios				K5
<b>Mapping with Programme Outcomes</b>						
	<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
	CLO1	S	L	L	S	L
	CLO2	S	S	L	M	L
	CLO3	M	S	S	M	L
	CLO4	L	L	M	S	L
	CLO5	S	S	S	M	M
S- Strong; M-Medium; L-Low						
<b>Syllabus</b>						
UNIT I					(12 hrs)	
Introduction to Marketing –Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets- - Green marketing- Online marketing- Neuro marketing. Career opportunities in marketing						

UNIT II				(12 hrs)
Marketing functions- Buying- Selling- Transportation- Storage- Financing- Risk Bearing- Standardization - Market Information- Market Segmentation – Concept – Benefits – Basis and Levels.				
UNIT III				(9 hrs)
Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Customer relations marketing. Buying motives.				
UNIT IV				(14 hrs)
Marketing mix - Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life cycle – strategic implications; New product development and consumer adoption process. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates. Importance of retailing in today's context				
UNIT V				(11 hrs)
Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research and Marketing Regulations- Marketing in the New Millennium Innovations in marketing; De-marketing- Over Marketing- Meta Marketing- Virtual marketing, green marketing, Global marketing, Services marketing- Social media promotion techniques				
<b>*Highlighted Content offered in Blended Mode (Link Provided)</b>				
<b>Links</b>				
UNIT I				
1	<a href="https://youtu.be/U7hjYFE69mI?feature=shared">https://youtu.be/U7hjYFE69mI?feature=shared</a>			
2	<a href="https://youtu.be/JjRdVZif0_g?feature=shared">https://youtu.be/JjRdVZif0_g?feature=shared</a>			
UNIT II				
1	<a href="https://youtu.be/luEOUFWJ6oY?feature=shared">https://youtu.be/luEOUFWJ6oY?feature=shared</a>			
2	<a href="https://youtu.be/INkUUpzimzE?feature=shared">https://youtu.be/INkUUpzimzE?feature=shared</a>			
3	<a href="https://youtu.be/ABIG55orpB8?feature=shared">https://youtu.be/ABIG55orpB8?feature=shared</a>			
UNIT III				
1	<a href="https://youtu.be/UL6imegssbO?feature=shared">https://youtu.be/UL6imegssbO?feature=shared</a>			
2	<a href="https://youtu.be/olGibImwXu0?feature=shared">https://youtu.be/olGibImwXu0?feature=shared</a>			
UNIT IV				
1	<a href="https://youtu.be/C_JTI7-T8lk?feature=shared">https://youtu.be/C_JTI7-T8lk?feature=shared</a>			
2	<a href="https://youtu.be/bP1S0nea0UY?feature=shared">https://youtu.be/bP1S0nea0UY?feature=shared</a>			
3	<a href="https://youtu.be/mzXF7NbWQtg?feature=shared">https://youtu.be/mzXF7NbWQtg?feature=shared</a>			
4	<a href="https://youtu.be/xWk-riW99qk?feature=shared">https://youtu.be/xWk-riW99qk?feature=shared</a>			
UNIT V				
1	<a href="https://youtu.be/x0MvTasxvp4?feature=shared">https://youtu.be/x0MvTasxvp4?feature=shared</a>			
2	<a href="https://youtu.be/IKFU6SHkOCc?feature=shared">https://youtu.be/IKFU6SHkOCc?feature=shared</a>			
3	<a href="https://youtu.be/llU4JMtuZP0?feature=shared">https://youtu.be/llU4JMtuZP0?feature=shared</a>			
4	<a href="https://youtu.be/RecO5P58BPo?feature=shared">https://youtu.be/RecO5P58BPo?feature=shared</a>			
5	<a href="https://youtu.be/1TO-JohpXPY?feature=shared">https://youtu.be/1TO-JohpXPY?feature=shared</a>			
<b>Text Books</b>				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Modern Marketing	R.S.N. Pillai Bhagavathi	S Chand & Company	3 <sup>rd</sup> Edition, 2013
<b>Reference Books</b>				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Principles of Marketing	Philip Kotler	Pearson	19 <sup>th</sup> Revised Edition, 2023
2	Marketing Management	Rajan Saxena	Mc Graw Hill	6th Edition, 2019
3	Marketing Management	Dr Rakesh Kothari, Dr Anil Mehta, Dr Ashok Sharma	RBD Publications	4th Edition, 2020

Skill Development						
1	Name any five FMCG companies in India and identify the pricing strategy used by each one of them.					
2	Select any three stores in retail industry and identify the promotional methods used by each of the stores.					
3	Identify any two products that failed in the market and identify the causes of failure for each of the products.					
4	Select any two products and identify the various channels of distribution used for each of them.					
5	Identify a product in the growth stage and write about 4Ps of marketing in it.					
Pedagogy						
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online						
Related Online Contents						
1	Principles of Marketing IGNOU self-learning material <a href="https://egyankosh.ac.in/handle/123456789/78907">https://egyankosh.ac.in/handle/123456789/78907</a>					
2	Principles of Marketing <a href="https://open.lib.umn.edu/principlesmarketing/">https://open.lib.umn.edu/principlesmarketing/</a>					
Course Designers						
1	Dr S.Vijayalakshmi					
2	Dr S.Nithya					
PC23C07	ADVANCED ACCOUNTING	Category	L	T	P	Credit
		Theory	58	2		3

### Preamble

To enable the students to apply the conceptual principles and to develop an expertise in handling accounts and thereby increase their proficiency in financial statements relating to Partnership firms, Insurance claims, Branch Accounting, Hire Purchase & insolvency

### Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Understand the concepts of accounting practices in organizations.	K1
CLO2	Learn advanced accounting concepts relating to business.	K2
CLO3	Interpret the concepts learned in the theoretical aspects into execution level.	K3
CLO4	Analyze the understanding of accounting practices in a practical level.	K4
CLO5	Examine and apply the effect of the closing process on the elements accounting practices.	K4

### Mapping with Programme Learning Out Comes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	M	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S
CLO5	S	S	M	S	M

**S-Strong;M-Medium;L-Low**

## Syllabus

### UNIT I

( 13 hrs)

**Sale of Business to a company\***-Amalgamation of firms

### UNIT II

(10 hrs)

**\*Hire purchase\***–Installment purchase system-**\*Distinction between hire purchase and Installment system\***–Accounting treatment from the point of view of various parties.

### UNIT III

( 13 hrs)

Branch accounts: meaning –**\*Types of branches\***-Branch accounts-Debtors system, Stock &Debtors system

### UNIT IV

( 12 hrs)

Insurance claims for loss of stock and loss of profit.**\*Accounts from incomplete records**

### UNIT V

( 10 hrs)

Accounting Standards - Working knowledge of: **\*AS 1: Disclosure of Accounting Policies.\* AS 17: Segment Reporting. \*AS 18: The Related party disclosures. \*AS 24:Discontinuing Operations.\* AS 25: Interim Financial Reporting**

**80% Problem and 20%Theory**

#### \* Highlighted Content offered in Blended Mode (Link Provided)

Text Books				
S.No.	Title	Author	Publisher	Edition & Year of Publication
1	Financial Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	11 <sup>th</sup> Revised Edition, Reprint 2020
Reference Books				
S.No.	Title	Author	Publisher	Edition & Year of Publication
1	Financial Accounting	T.S.Reddy and A.Murthy	Margham Publications	Edition2021
2	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand	4 <sup>th</sup> RevisedEdition,Reprint 2020
3	CA–Inter Study Material	ICAI	ICAI	Current Year
Course Designers				
1. Dr.S,Vijayalakshmi 2. Dr.L.Prabha				

PC23C08	CORPORATE AND OTHER LAWS	Category	L	T	P	Credit
		Theory	58	2		3

#### Preamble

To provide concise overview of Company Law under the Companies Act 2013,covering incorporation, meetings, dividends, and the Negotiable Instruments Act 1881, offering students a comprehensive understanding of corporate governance and financial regulations.

#### Course Learning Outcomes

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



CLO No.	CLO Statement	Knowledge Level
CLO1	Acquire knowledge regarding the laws pertaining to various kinds of companies	K1
CLO2	Gain effective knowledge in Provisions and framing of the legal documents.	K2
CLO3	Demonstrate the various provisions relating to Company Law & Negotiable Instruments Act	K3
CLO4	Analyze and interpret the rules in the Companies Act in the within the scope of legal frame work.	K4
CLO5	Examine the uses and application of various documents in Corporate Sector	K4

### Mapping with Programme Learning Out Comes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	L
CLO2	S	M	M	M	S
CLO3	S	M	S	M	S
CLO4	L	M	M	M	S
CLO5	S	S	M	S	S

**S-Strong; M-Medium; L-Low**

### Syllabus

#### UNIT I

(13 hrs)

Company under companies act 2013- Board of Company law Administration – National Company Law Tribunal and Appellate tribunal - **\*Classes of companies\***– Registration/incorporation of company- **conversion of public company into a private company\***- Concept of capital – Shares – Variation of shareholders rights – voting rights of member - Directors and women directors – qualification, disqualification and removal – Current affairs of Ministry of corporate finance -  
Concept of Debentures.

#### UNIT II

(12 hrs)

Incorporation of Company and Matters Incidental thereto, **\*Memorandum of association\***- **\*Articles of association\***– Prospects meaning and role : matters relating to issue of prospectus – **\*powers of SEBI relating to issue of prospectus\***– allotment of securities by company – securities to be dealt with in stock exchanges.

#### UNIT III

(11 hrs)

Meetings – **\*Types of meetings\***–Quorum, Proxies, Resolution, postal Ballot, Minutes – Meeting of debenture holders – Company law in a computerized environment- preliminary contracts–promoters– service of documents- Transfer and transmission of securities

#### UNIT IV

(11 hrs)

Declaration and payment of Dividend. Doctrine of indoor management–**\*Private placement offer\*** – application of premium received on issue of shares - buyback of securities – membership, Registers and returns.

#### UNIT V

(11 hrs)

The Negotiable Instrument ACT 1881 :Meaning of Negotiable **\*Characteristics\***- **\*Classifications of Instrument\***–Different provisions relating to Negotiation- Rights and obligations of parties – presentment of instrument, rules of compensation-Insolvency and Bankruptcy.

**\* Highlighted Content offered in Blended Mode (Link Provided)**

**Text Books**

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	N.D.Kapoor	Elementsof Company Law N.D.Kapoor, Dr.Rajni Abbi	Bharat Bhushan,& Rajiv Kapoor.	Sultan Chand & Sons Revised edition,2020
2	A Handbook on Corporate and Other Laws	CA C Munish Bhandari	Best word Publications Pvt Ltd	23 <sup>rd</sup> Edition, 2020

#### Reference Books

S.No	Title	Author	Publisher	Edition & Year of Publication
1	Corporate and Other Laws	CAPankaj Garg	Taxmann Publications Pvt Ltd	2 <sup>nd</sup> Edition,2022
2	CA – Inter Study Material	ICAI	ICAI	Current year

#### Course Designers

1. Dr.S,Vijayalakshmi
2. Dr.L.Prabha

PC23C08	Auditing And Assurance	Category	L	T	P	Credit
		Theory	58	2		3

#### Preamble

To educate the concept of auditing and its relationship with other disciplines and enhance the practical knowledge relating the procedures of auditing practices with ethics.

#### Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Understand the basic principles of Auditing and the related Standards	K1
CLO2	Develop an understanding of scope of engagements.	K2
CLO3	Interpret procedural aspects with emphasis on auditing functionalities.	K3
CLO4	Acquire a critical approach in the application of auditing skills with in the professional settings.	K4
CLO5	Demonstrate the use of Auditing, Assurance Standards and the Code of Ethics for professional Accountants	K4

#### Mapping with Programme Learning Out Comes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	L	S
CLO2	S	S	S	L	M
CLO3	S	M	S	S	M
CLO4	S	M	S	S	M
CLO5	S	M	S	S	M

S-Strong;M-Medium;L-Low

## Syllabus

### UNIT I

(10 hrs)

Auditing concepts: Nature, objective and scope of audit. **\*Relationship of auditing with other disciplines\***., ethical requirements relating to an audit of financial statements. Inherent limitations of an audit, preconditions for an audit.

### UNIT II

(11 hrs)

Standard setting process: overview, standard- setting process, **\*Role of International Auditing and Assurance Standards Board (IAASB) and Auditing & Assurance Standards Board (AASB)\***. Standards on Auditing, Engagement Standards: Qualities of auditor, Elements of system of quality control.

### UNIT III

(12 hrs)

Audit engagement: agreement on audit engagement terms; terms of engagement in recurring audits, leadership responsibilities for quality on audits, **\*concept of auditor's independence, threats to independence\***; acceptance and continuance of client relationships and audit engagements.

### UNIT IV

(12hrs)

Audit strategy, Plan and Programme: **\*Overview of Audit Strategy, Audit planning, Audit programme, Development of audit plan and programme\***, Control of quality of audit work-Delegation and supervision of audit work; Materiality and audit plan; Revision of materiality; Documenting the materiality; Performance materiality.

### UNIT V

(13 hrs)

Audit documentation: **Nature, purpose, form, content & extent of audit documentation**; completion memorandum; ownership and custody of audit documentation; Audit procedures for obtaining audit evidence. Sources of evidence, relevance and reliability of audit evidence, written representations, Obtaining evidence of existence of inventory: audit procedure to identify litigation & claims, external confirmation procedures, audit evidence about opening balances, accounting policies and reporting with regard to opening balances, **\*nature of related party relationships and transactions\***

#### Text Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1.	Principles and Practice Of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi.	13 <sup>th</sup> Revised Edition 2020
2.	CA-Inter Study Material	ICAI	ICAI	Current year

#### Reference Books

S.No.	Title	Author	Publisher	Edition & Year of Publication
1	Auditing and Assurance	CA Pankaj Garg	Taxmann Publications Pvt.ltd	11 <sup>th</sup> Edition, 2022
2	Systematic Approach to Auditing and Assurance	CA Kamal Garg	Bharat Law House Pvt Ltd	19 <sup>th</sup> Edition 2020

#### Course Designers

1. Dr.S,Vijayalakshmi
2. Dr.L.Prabha

PC23A01	PRINCIPLES OF BUSINESS MANAGEMENT	Category	L	T	P	Credit
		Theory	73	2	--	5

## Preamble

To enrich the knowledge in the fundamental principles of management in alignment with the foundational theories of management and demonstrate managerial skills in an organizational set up.

## Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Understand the basic meaning and functions of management.	K1
CLO2	Gain knowledge regarding the importance of functions of management.	K2
CLO3	Explore the various techniques to incorporate the management functions into business	K3
CLO4	Applications of the principles and theories of management in different Hierarchies	K4
CLO5	Demonstrate the techniques for controlling, coordination and individual and group decision-making.	K4

## Mapping with Programme Learning Out Comes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	L	S	L	L
CLO2	S	S	L	L	L
CLO3	S	M	L	L	L
CLO4	S	M	L	L	M
CLO5	S	M	L	L	M

S-Strong;M-Medium;L-Low

## Syllabus

### UNIT I

(15 hrs)

Definition and meaning of management- **\*functions of management\*** – **\*managerial skills\*** – **\*levels of management\*** – roles of manager, management as a science or art – approaches to management – contribution to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter. F.Drucker.

### UNIT II

(15 hrs)

Planning – importance – **\*process of planning\*** – **\*types of planning methods\*** – objectives – policies – procedures – strategies & programmes - **\*obstacles to effective planning\***. Decision making – steps – types-decision tree.

### UNIT III

(15 hrs)

Organization – importance- **\*principles of organizing\*** – delegation & decentralization- departmentation – span of management, organizational structure- line & staff and functional – organizational charts and manual-making organizing effective- **\*staffing\*** – **\*recruitment\*** – **\*selection\*** – training – promotion and appraisal.

### UNIT IV

(14 hrs)

Directing- functions – motivation – theories of motivation – Maslow, Herzberg theories, communication – process- **\*barriers to effective communication\***. **\*Leadership\*** – **\*definition\*** – theories and approach to leadership – styles of leadership – types.

### UNIT V

(14 hrs)

Co-ordination: Nature – **\*problems of effective co-ordination\***. Control – nature – basic control process– control techniques (traditional and non-traditional) – **\*use of computers in managing information\***.

**\* Highlighted Content offered in Blended Mode (Link Provided)**

Text Books						
S.No.	Title	Authors	Publishers	Edition & Year of Publication		
1	Principles and practice of Management	Prasad L M	Sultan Chand & Sons	10th Edition, 2020		
Reference Books						
S.No.	Title	Author	Publisher	Edition & Year of Publication		
1.	Principles of Management	PC Tripathi, PN Reddy, Ashish Bajpai	MC Graw Hill	7th Edition, 2021		
2.	Essentials of Management	Koontz, O'Donnell & Weirich	Tata McGraw Hill	11th Edition, 2020		
Course Designers						
1. Dr. S, Vijayalakshmi 2. Dr. L. Prabha						
PC23A02	HUMAN RESOURCE MANAGEMENT	Category	L	T	P	Credit
		Theory	73	2		5

### Preamble

To enhance knowledge of management issues pertaining to staffing, training, performance, compensation and compliance with human resource requirements.

### Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Relate the concepts of HR management.	K1
CLO2	Gain understanding of functions, acquisition, training, performance appraisal, compensation, and challenges	K2
CLO3	acquire proficiency in HR management, encompassing strategic understanding, implementation skills, and problem-solving capabilities .	K3
CLO4	Apply expertise in HR management for better organizational performance and adaptability.	K4
CLO5	Demonstrate strategic foresight, and transformative problem-solving for sustained competitive advantage.	K4

### Mapping with Programme Learning Out Comes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	M	M	L	L
CLO2	M	L	M	M	M
CLO3	M	M	M	L	M
CLO4	M	L	M	M	M
CLO5	M	L	M	M	M

S-Strong;M-Medium;L-Low

### Syllabus

#### UNIT I

(15 hrs)

Human Resource Management: Concept and functions - Role, status, and **competencies of HR**

**manager**- Organization of HR Department - HR Policies - **Evolution of HRM** - Emerging challenges of human resource management like workforce diversity - downsizing, work life balance -etc.

**UNIT II** ( 16 hrs)

Acquisition of Human Resource: Human resource planning - Job analysis – job description and job specification - **Recruitment – Concept and sources** - Selection – Concept and process - Testing and interview - **Placement and induction.**

**UNIT III** (15 hrs)

Training and Development: Concept and importance - Identifying training and development needs - Designing training programmes - **Training and development methods** – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, coaching and mentoring - management development programs - **Evaluating training effectiveness.**

**UNIT IV** ( 14 hrs)

Performance Appraisal: Nature and objectives - **Performance appraisal process** - Methods of performance appraisal - Job changes - transfers and promotions - Potential appraisal.

**UNIT V** (13 hrs)

Compensation: Concept and policies - Job evaluation - **Methods of wage payments and incentive plans** - Fringe benefits - Performance linked compensation - Employee health and safety - Employee welfare - Social security (excluding legal provisions) - **Grievance handling and redressal.**

\* **Highlighted Content offered in Blended Mode (Link Provided)**

<b>Text Books</b>				
<b>S.No.</b>	<b>Title</b>	<b>Authors</b>	<b>Publishers</b>	<b>Edition &amp; Year of Publication</b>
1	Human Resource Management	K.Aswatha p pa	McGraw Hill Education	8th Edition, 2017
2	Human Resource Management	Gupta C.B	Sulthan Chand & Sons	8th Edition, 2017
<b>Reference Books</b>				
<b>S.No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp;Year of Publication</b>
1.	Human Resource Management	Gary Dessler	Pearson Education Limited	15 <sup>th</sup> Edition, 2017
2	Human Resource Management	David A. Decenzo and Stephen Robbins	Wiley	8 <sup>th</sup> Edition, 2007
<b>Course Designers</b>				
1. Dr. S, Vijayalakshmi 2. Dr. L. Prabha				

CS23SBGP	SBS I - Gen-AI	Category	L	T	P	Credit
		Practical		1	44	2

### Preamble

The objective of this course is to understand the breadth and depth of Generative Artificial Intelligence (Gen AI) and to impart knowledge on its ethical implications, practical applications, and emerging trends

### Course Learning Outcomes

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

CLOs	CLO Statement	KnowledgeLevel
CLO1	Understand the fundamental concepts and ethical considerations of Generative AI..	K2
CLO2	Apply AI principles in practical settings using basic AI tools and platforms	K3
CLO3	Develop advanced skills in specialized AI applications such as text analysis, natural language processing, and image recognition.	K3
CLO4	Explore emerging trends in AI, integrating advanced AI tools into diverse professional practices.	K4

### Mapping with Programme Learning Out Comes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	S
CLO3	S	S	M	S	S
CLO4	S	M	S	M	S

S-Strong;M-Medium

### Syllabus

#### Unit 1: Introduction to Gen AI

(9 hours)

Understanding Gen AI: Definition and scope of Gen AI - Overview of its applications in various fields - Introduction to essential skills needed for Gen AI. Ethical Considerations: Discussion on ethical guidelines and responsible use of AI - Understanding the impact of AI on society and individuals.

#### Hands-on Activity: Exploring AI Tools

- Working with appropriate content creation Gen-AI tools to engage with ChatGPT to explore various subjects, simulate interviews, or create imaginative written content.
- Working with appropriate writing and rephrasing Gen-AI tools to drafting essays on designated topics and refining the content with improved clarity, coherence, and correctness

#### Unit 2: Basic AI Concepts

(8 hours)

Introduction to AI: Basic concepts and terminology of artificial intelligence - Examples of AI in everyday life - Real-world examples of AI applications in different domains. Machine Learning Basics: Understanding the principles of machine learning - Overview of supervised and unsupervised learning.

#### Hands-on Activity: Simple AI Projects

- Working with appropriate educational content creation Gen-AI tools to generate quizzes and flashcards based on classroom material.
- Working with appropriate language learning Gen-AI tools to practice and enhance language skills

through interactive exercises and games across multiple languages.

### **Unit 3: AI in Practice**

**(9 hours)**

Text Analysis and Natural Language Processing (NLP): Introduction to NLP concepts and techniques - Hands-on exercises analyzing text data and extracting insights. Image Recognition and Processing: Basics of image recognition algorithms and techniques - AI Tools for Text and Image Processing

**Hands-on Activity:** Text and Image Projects

- Working with appropriate image processing Gen-AI tools to experiment with AI-generated images.
- Working with appropriate object recognition Gen-AI tools to identify various objects such as text, images, products, plants, animals, artworks, barcodes, and QR codes.

### **Unit 4: AI for Productivity and Creativity**

**(9 hours)**

AI-enhanced Productivity and creativity Tools: Overview of productivity and creativity tools enhanced with AI capabilities - Tips for integrating AI into daily tasks and workflows. AI and Jobs: Exploring how AI impacts jobs and industries - Discussion on opportunities and challenges  
- Exploration of AI-powered creative tools and applications.

**Hands-on Activity:** Productivity and Creativity

- Working with appropriate content creation Gen-AI tools to generate interactive videos / blog posts / art / drawing / music and storytelling experience.
- Working with appropriate resume generation Gen-AI tools to create professional resumes efficiently.

### **Unit 5: Future of Gen AI and Final Project**

**(9 hours)**

Emerging Trends in Gen AI - Applications of Generative AI - Ethical and Societal Impact of GenAI - Future Directions and Challenges - Case Studies in Generative AI.

**Hands-on Activity:** Trends in Gen AI

- Working with appropriate speech generation Gen-AI tools to customize synthetic speech for virtual assistance across different applications.
  - Working with appropriate data analysis Gen-AI tools to perform data analysis, visualization, and predictive modeling tasks.
  - Working with appropriate Gen-AI design tools to simplify the creation of visually appealing presentations.
- Working with appropriate website builder Gen-AI tools to develop professional websites with AI assistance



PC23C10	COST ACCOUNTING	Category	L	T	P	Credit
		Theory	58	2	-	3

### Preamble

To outline conceptual framework, preparing cost accounts using various costing techniques, and acquiring key concepts for decision-making.

### Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	develop an understanding of the basic concepts and applications to establish the cost associated with the production of products and provision of services and apply the same to determine prices.	K1
CLO2	Calculate employee cost, labour cost, overhead cost.	K2
CLO3	apply costing methods to determine the costs for different purposes.	K3
CLO4	acquire the ability to apply information for cost ascertainment, planning, control and decision making.	K4

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

**S- Strong; M-Medium**

### Syllabus

#### UNIT I

(10 hrs)

**Introduction to Cost Accounting – Objectives and scope of Cost Accounting, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management – Cost terms and concepts - Elements of Cost - Methods of Costing. – Techniques of costing - Preparation of Cost Sheets for manufacturing sector and for Service sector**

#### UNIT II

(12 hrs)

**Material Cost: Introduction to procurement procedures. Valuation of receipts, issue and closing stock of Material, Stock verification.** Techniques of fixing level of stocks- minimum, maximum, re-order point, safety stock, determination of optimum stock level. Determination of Optimum Order quantity- Economic Order Quantity (EOQ)

#### UNIT III

(12 hrs)

**Employee Cost - Attendance and Payroll procedures -Elements of wages- Basic pay, Dearness**

**Allowance, Overtime, Bonus, Holiday and leave wages,** Allowances and perquisites - Employee Cost Control, Employee Turnover- Methods of calculating employee turnover, **causes of employee turnover** - Remuneration systems and incentive schemes- Time Rate System, Piece Rate System, Differential piece rate system, Halsey plan, /Rowan plan, Merrick plan, Beadux method, Merrick plan.

<b>UNIT IV</b>	<b>(12 hrs)</b>
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location and Apportionment of overheads using Absorption Costing Method. **Factory Overheads- Primary and secondary distribution.** Administration Overheads- Method of allocation to cost centers or products. Selling & Distribution Overheads- Analysis and absorption of the expenses in products

<b>UNIT V</b>	<b>12 hrs)</b>
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**Process cost recording, Process loss, Abnormal gains and losses,** Equivalent units of production, Inter-process profit, Valuation of work in process.

80% Problem 20% Theory

**Text Books**

S.No	Title	Authors	Publishers
1	Cost Accounting	Agarwal Simmi Jain, K.L.Narang	Kalyani Publishers

**Reference Books**

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Cost Accounting	R.S.N.Pillai & V.Bagavathi	S.Chand	Reprint 2013, 7 <sup>th</sup> Edition
2	Cost Accounting principles and Practices	M.N.Arora	Vikas Publisher	2013 , 12 <sup>th</sup> revised edition,
3	CA –Inter Study Material	ICAI	ICAI	Current year

**Course Designers**

1	Dr.L.Prabha
2	Dr R. Judith Priya

PC23C11	AUDITING AND ASSURANCE II	Category	L	T	P	Credit																														
		Theory	58	2	-	3																														
<b>Preamble</b>																																				
To educate the concept of auditing and its relation to internal control system and enhance the practical knowledge relating the procedures of auditing by handling risks in a digital environment.																																				
<b>Course Learning Outcomes</b>																																				
On the successful completion of the course, students will be able to																																				
	<b>CLO</b>	<b>CLO Statement</b>			<b>Knowledge Level</b>																															
	CLO1	Understand the basic principles of Auditing in organizations			K1																															
	CLO2	Demonstrate proficiency in preparing audit reports and providing recommendations			K2																															
	CLO3	Make inference from auditing in organizational processes in compliance with relevant regulations			K3																															
	CLO4	Critically evaluate complex audit environments by utilizing advanced analytical techniques			K4																															
<b>Mapping with Programme Learning Outcomes</b>																																				
<table border="1"> <thead> <tr> <th>CLOs</th> <th>PLO1</th> <th>PLO2</th> <th>PLO3</th> <th>PLO4</th> <th>PLO5</th> </tr> </thead> <tbody> <tr> <td>CLO1</td> <td>S</td> <td>S</td> <td>M</td> <td>S</td> <td>S</td> </tr> <tr> <td>CLO2</td> <td>S</td> <td>S</td> <td>M</td> <td>S</td> <td>S</td> </tr> <tr> <td>CLO3</td> <td>S</td> <td>S</td> <td>S</td> <td>S</td> <td>S</td> </tr> <tr> <td>CLO4</td> <td>S</td> <td>S</td> <td>S</td> <td>S</td> <td>S</td> </tr> </tbody> </table> <p><b>S- Strong; M-Medium</b></p>							CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	CLO1	S	S	M	S	S	CLO2	S	S	M	S	S	CLO3	S	S	S	S	S	CLO4	S	S	S	S	S
CLOs	PLO1	PLO2	PLO3	PLO4	PLO5																															
CLO1	S	S	M	S	S																															
CLO2	S	S	M	S	S																															
CLO3	S	S	S	S	S																															
CLO4	S	S	S	S	S																															
<b>Syllabus</b>																																				

<b>UNIT I</b>		<b>(10 hrs)</b>
Audit risk- Identifying and assessing the risk of material misstatement, Risk assessment procedures; Understanding the entity and its environment. <b>Internal control- Basics of Internal Control</b> , documenting the risks; evaluation of internal control system; testing of internal control; internal control and it environment; Internal audit - <b>Basics of standards on internal audit (SIAs) issued by the ICAI.</b>		
<b>UNIT II</b>		<b>(11 hrs)</b>
Internal financial control and reporting requirement - <b>Distinction between internal financial control and internal control over financial reporting</b> , Responsibility for the prevention and detection of fraud - <b>fraud risk factors</b> ; risks of material misstatement due to fraud; <b>communication of fraud</b> ; provisions of the companies Act 2013 relating to fraud and rules there under including reporting requirements under CARO.		
<b>UNIT III</b>		<b>12 hrs)</b>
Audit in an automated environment: Digital Audit, <b>Key features, Impact of IT related risks</b> , Impact on controls, Internal financial controls as per regulatory requirements, Types of controls, Audit approach, Understanding and documenting automated environment, Testing methods, Data analytics for audit.		
<b>UNIT IV</b>		<b>(12 hrs)</b>

Audit sampling: **Meaning of audit sampling, Designing an audit sample, Types of sampling.** Sample size and selection of items for testing, Sample selection method. Analytical procedure: Meaning, Nature, Purpose and Timing of analytical procedures, Substantive analytical procedures, Designing and performing analytical procedures prior to audit; Investigating the results of analytical procedures.

**UNIT V** (13 hrs)

Audit Report- Forming an opinion on the Financial Statements, **Basic elements (SA 700 Forming an Opinion and Reporting on Financial Statements), Communicating key Audit Matters in the Independent Auditor’s Report (SA 701),** Types of Modified Opinion, Circumstances When a Modification to the Auditor’s Opinion is Required, Qualified, Adverse Disclaimer of Opinion (SA 705 Modification to the Opinion in the Independent Auditor’s Report), SA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor’s Report.

**Text Books**

S.No	Title	Authors	Publishers	Year of publication & Edition
1	Principles and Practice of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi.	2020 ,13 <sup>th</sup> Revised Edition
2	CA – Inter Study Material	ICAI	ICAI	Current year

**Reference Books**

S.No	Title	Authors	Publishers	Year of publication & Edition
1	Auditing and Assurance	CA Pankaj Garg	Taxmann Publications Pvt. Ltd	2022 ,11 <sup>th</sup> Edition,
2	Systematic Approach to Auditing and Assurance	CA Kamal Garg	Bharat Law House Pvt Ltd	2020 ,19 <sup>th</sup> Edition

**Course Designers**

1	Dr.L.Prabha
2	Mrs Lakshmi Narendran

PC23C12	FINANCIAL MANAGEMENT	Category	L	T	P	Credit
		Theory	58	2	--	3

**Preamble**

To equip with the essential knowledge and skills to effectively manage financial resources, make informed investment decisions, and optimize financial performance in various business contexts.

**Course Learning Outcomes**

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

CLO	CLO Statement	Knowledge level
CLO1	Gain a solid understanding of the foundational concepts in Financial Management.	K1
CLO2	Utilize principles, techniques, and models to make decisions that maximize the firm's value.	K2
CLO3	Evaluate how financial decisions influence the long-term valuation of the company	K3
CLO4	Assess financial information and choose the most optimal decision alternative	K4

## Mapping with Programme Learning Outcomes

CLO	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S- Strong

## Syllabus

### UNIT I

(10 hrs)

Financial Management- Importance and its Scope – Objectives of Financial Management – role of Finance Executive – **Sources of Finance of a Business**

(11 hrs)

### UNIT II

**Cost of Capital –Significance and determination** – Cost of Long Term Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Cost of Retained Earnings

(11 hrs)

### UNIT III

Capital Structure –**Theories of capital structure:** Net Income Approach, Traditional Approach, Net Operating Income Approach and Modigliani-Millar approach

(14 hrs)

### UNIT IV

**Leverages – Types of Leverages :** Operating, Financing and Combined Leverages Capital budgeting – Meaning – Non-discounting and Discounting Cash Flow Techniques

(12 hrs)

### UNIT V

Dividend – **Forms of Dividend** – Significance of Dividend Policy – Irrelevance and Relevance Theories of Dividend

### Text Books

S.No	Title	Authors	Publishers	Year of publication & Edition
1	Financial Management	Sashi K. Gupta, R.K.Sharma & Neeti Gupta	Kalyani Publishers	2018 , 9 <sup>th</sup> revised Edition

### Reference Books

S.No	Title	Authors	Publishers	Year of publication & Edition
1	Financial management	IM Pandey	Pearson	2021 , 12 <sup>th</sup> Edition
2	Financial management	Dr S N Maheshwari	Sultan Chand & Sons	2019 , 15 <sup>TH</sup> Edition
3	CA - IPCC study material	ICAI	ICAI	Current Year

### Course Designers

1	Dr.L.Prabha
2	Dr. S.Nithya

PC23A03	ENTREPRENEURIAL DEVELOPMENT	Category	L	T	P	Credit
		Theory	73	2	-	4

### Preamble

To cultivate core entrepreneurship concepts and promote business opportunity awareness among individuals with foundational business knowledge, enabling collaborative initiation of new ventures

### Course Learning Outcomes

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

CLO	CLO Statement	Knowledge Level
CLO1	understand the concepts and theories in entrepreneurship	K1
CLO2	generate ideas in innovative business and evaluate their potentials	K2
CLO3	Explore to adapt the changing market conditions and continuously innovate to stay competitive entrepreneur	K3
CLO4	explore strategies for securing funding resources and support for entrepreneurial endeavors	K4

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	M	L	M	M
CLO2	M	M	M	M	M
CLO3	M	M	M	M	M
CLO4	M	M	M	M	M

M-Medium

### Syllabus

#### UNIT I (14 hrs)

Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship Intrapreneur - Difference between Entrepreneur and Intrapreneur– **Traits of entrepreneurship –Barriers to entrepreneurship-** the entrepreneurial culture- **Stages in entrepreneurial process** – Factors promoting entrepreneurship.

#### UNIT II (15 hrs)

Entrepreneurial Motivation: Meaning – Motivational Cycle or Process–Entrepreneurial Motivating Factors, Changes in Entrepreneurial Motivation - Achievement Motivation - Entrepreneurial Motivational Behaviour – Entrepreneurial Competencies - **Entrepreneurship Development Programs: Need, Objectives - Phases and Evaluation of EDPs.**

#### UNIT III (15 hrs)

Start-Up: Micro and Small Enterprises – Definition, Characteristics - Role of Micro Enterprises in Economic Development - Opportunity Identification and Selection: Business Opportunities in Various Sectors, Identification of Business Opportunity, Opportunity Selection- **Steps in Setting up Small Business Enterprise. Formulation of Business Plan – Preparing a model project report for starting a new venture (Team-based project work)- Project Appraisal.**

#### UNIT IV (15 hrs)

Institutional Finance for Entrepreneurs - Need – **Commercial Banks, Other Financial Institutions.** Institutional Support to Entrepreneurs: NSIC- SIDO – SSIB – SSID- SISIs – DICs and specialized institutions

UNIT V					(14 hrs)
Sickness in Small Business – Concept, Magnitude, Causes and Consequences, Corrective Measures. <b>Rural Entrepreneurship</b> – Need, Problems, NGOs and rural entrepreneurship. <b>Women Entrepreneurship – Concept, Functions, Growth and Problems- SHG</b>					
<b>Text Books</b>					
S.No	Title	Authors	Publishers	Year of publication & Edition	
1	“Entrepreneurship Development”	Sangeeta Sharma	PHI Learning Pvt. Ltd.	2016 , 1 <sup>st</sup> Edition	
2	“Entrepreneurial Development”	Khanka. S.S	S.Chand& Co. Ltd.	2020 , Revised Edition	
<b>Reference Books</b>					
S.No	Title	Authors	Publishers	Year of publication & Edition	
1	“Entrepreneurship Development”	Vasant Desai	Himalaya Publishing House	2019 , First Edition,	
2	„Entrepreneurship“	Rajeev Roy	Oxford University Press	2011 , 2 <sup>nd</sup> Edition,	
3	“Entrepreneurship – Theory, Process and Practice”	Donald FKuratko	Cegage learning	2014 , 9 <sup>th</sup> edition,	
<b>Course Designers</b>					
1	Dr.L.Prabha				
2	Dr.S. Nithya				

PC23A04	MODERN BANKING	Category	L	T	P	Credit
		Theory	73	2	-	4
<b>Preamble</b>						
To impart students with a profound understanding of banking, acquaint them with fundamental banking concepts and regulations, and equip them with a comprehensive grasp of E-banking techniques						
<b>Course Learning Outcomes</b>						
On the successful completion of the course, students will be able to						
CLO	CLO Statement					Knowledge Level
CLO1	Understand the fundamental concepts of banking activities					K1
CLO2	Study the risk management strategies, loan policies and credit evaluation techniques of various aspects of banking.					K2
CLO3	Apply the knowledge and skills acquired in the course to effectively utilize electronic banking technologies and e-banking practices and practical applications in the banking sector.					K3

CLO4	Evaluate the impact of technology including regulatory guidelines, monetary policies, technological advancements and innovation on the banking industry.	K4
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### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	L	M	L	L	M
CLO2	M	L	L	M	L
CLO3	L	L	L	L	M
CLO4	L	M	L	L	L

M-Medium; L-Low

### Syllabus

#### UNIT I

(15 hrs)

Banking - Meaning, Introduction, Nature, Role, Features and Functions of banking - **Banking Structure in India - Evolution of Banks, Different types of Banks** - Banking Regulation Act 1949, RBI Constitution, Management and Functions - Overview of Commercial Banking in India Role and Functions of Commercial Banks – **Commercial bank Vs Central bank- Creation of Credit–Balance Sheet –Investment Policies –Bank Asset**

#### UNIT II

(15 hrs)

**Risk Management in Banking – Types of Risk - Risk rating - RBI guidelines for personal loan and digital lending** - Principles of sound bank lending –**Formulating loan policy – Policy development, Objectives and elements** - Factors influencing loan policy- contents of loan policy – Evaluating credit applicant – Loan supervision credit approving authority- prudential limits - Credit Scoring by CIBIL.

#### UNIT III

(15 hrs)

**RBI guidelines for new bank licenses - Function of RBI** - Printing of securities and minting in India, Issue of Plastic Notes, Revised priority sectors lending norms. Credit control- essential steps of a credit control process – Pros and Cons of Credit control - **objectives and methods of credit control - Credit policy of RBI** - RBI's first Bi-monthly monetary policy, objectives and evaluating monetary policy, Repo rate.

#### UNIT IV

(14 hrs)

**Banking technology – Evolution of Banking in Technology – E- Banking, Types of e-banking services in India** - Home Banking, Internet Banking, Mobile Banking, Core Banking Anywhere Banking - Automated Teller Machine (ATM), Personal Identification Number(PIN), IFSC Code, Debit Cards, Credit Cards, Smart Cards, Electronic Cheque, Electronic Cash.

#### UNIT V

(14 hrs)

**Introduction to Electronic payment and clearing systems, Methods, Pros and Cons** - Emerging trends in Electronic payments - Payment Gate ways online payment systems- MICR Clearing System, Cheque Clearance System - **RTGS (Real Time Gross Settlement) - NEFT(National Electronic Fund Transfer)** - Electronic Clearing Service (ECS).

#### Text Books

S.No	Title	Authors	Publishers	Edition & Year of Publication
1	Banking Law Theory and Practice	K P M Sundharam & P N Varshney	Kalyani Publications	Reprint 2021

#### Reference Books

S.NO	Title	Authors	Publishers	Edition & Year of
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				<b>publication</b>
<b>1</b>	Banking-Theory, Law and Practice	E Gordon and K Natrajan	Himalaya Publishing House	30th Edition 2023
<b>2</b>	Banking Theory and Practice	Dr. P.K. Srivastava,	Himalaya Publishing House, Mumbai.	Reprint 2020
<b>3</b>	Principles & Practices Of Banking	Indian Institute of Banking & Finance	Macmillan Publication	5 <sup>th</sup> Edition 2021

### **Course Designers**

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2	Dr.S.Duraieswari