



DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES BASED
CURRICULAR FRAMEWORK (LOCF)
SYLLABUS AND SCHEME OF EXAMINATION
BACHELOR OF COMMERCE – 2024-25 BATCH & ONWARDS
SEMESTER I

Semester	Part	Course Code	Title of the Paper	Course Type	Instruction hrs/week	Contact hours	Tutorial hrs	Duration of Examination in hrs	Examination Marks				
									CA	ESE	Total	Credits	
I	I	TAM2301A/ HIN2301A/ FRE2301A	Language I – Tamil / Hindi / French	L	4	58	2	3	25	75	100	3	
	II	ENG2301A	English -I	E	4	58	2	3	25	75	100	3	
	III	CM23C01	Core I– Principles of Accounting	CC	5	73	2	3	25	75	100	3	
		CM24C02	Core II –Modern Marketing	CC	5	73	2	3	25	75	100	3	
		CM23C03	Core III – Business Management and Ethics	CC	5	73	2	3	25	75	100	3	
		ES23A01/ ES23A02/ HI24A01/ EG24A01	Allied - Indian Economic Development/ International Marketing/ Indian Constitution/ English Through Classics- I	GE	5	73	2	3	25	75	100	4	
	IV	Non Tamil Students											
		NME23B1	Basic Tamil I	AEC	2	28	2	-	100	-	100	2	
		NME23A1	Advanced Tamil I										
		Students with Tamil as Language											
NME23WS	Women Studies	AEC	2	30	-	--	100	--	100				
I - V	VI	24BONL1 24BONL2 24BONL3	Online Course 1 Online Course 2 Online Course 3	ACC	-	-	-	-	-	-	-	-	

L- Language

E-English

CC – Core Courses

GE – Generic Elective

AEC – Ability Enhancement Course

ACC - Additional Credit Course

CA – Continuous Assessment

ESE - End Semester Examination

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

23-24 Batch onwards

CA Question Paper Pattern and distribution of marks UG

Language and English

Section A	5 x 1 (No choice)	:	5 Marks
Section B	4 x 5 (4 out of 6)	:	20 Marks (250 words)
Section C	2 x 10 (2 out of 3)	:	20 Marks (500 words)
	Total	:	45 Marks

UG - Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 3 = 6

One question with a weightage of 5 Marks (Internal Choice at the same CLO level) : 5 x 3 = 15

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) : 8 x 3 = 24

Total : 45 Marks

End Semester Examination – Question Paper Pattern and Distribution of Marks

Language and English – UG

Section A	10 x 1 (10 out of 12) :	10 Marks
Section B	5 x 5 (5 out of 7) :	25 Marks (250 words)
Section C	4 x 10 (4 out of 6) :	40 Marks (600 - 700 words)
	Total :	75 Marks

UG - Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks: 2 x 5=10

One question with a weightage of 5 Marks (Internal Choice at the same CLO level): 5 x 5 =25

One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 8 x 5 =40

ESE Question Paper Pattern : (for Accounts Papers viz., Principles of Accountancy, Financial Accounting, Corporate Accounting I, Corporate Accounting II, Management Accounting, Direct Taxation, Cost Accounting) 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 5=10

One question with a weightage of 5 Marks : 5 x 5 =25

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) : 8 x 5 =40

Continuous Internal Assessment Pattern Theory

I Year UG (2024 Batch)

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
Total	:	25 Marks

Part IV

Women Studies /Value education/Environmental Studies / Design Thinking

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

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM23C01					
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
COURSE – CM24C02					
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S
COURSE – CM23C03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S

CM23C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Theory	73	2	-	3

Preamble

To enable the students to apply the conceptual principles and to develop an expertise in handling accounts of business entities and the consolidation of accounts through appropriate accounting techniques and policies.

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts and conventions in accounting.	K1
CLO2	Interpret 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.	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Basic Accounting Concepts (AS-1) - Rectification of errors –Final Accounts- Bank Reconciliation Statement.

Unit II (14 Hrs)

Average due date – Bills of exchange (trade bills only)-Joint Venture (AS-27).

Unit III (15 Hrs)

Departmental Accounts – Basis for allocation of expenses. Branch Accounts (Dependent Branches - Debtors and Stock & Debtors System – Independent Branches only).

Unit IV (15 Hrs)

Hire purchase Accounts: Default and Repossession – Hire purchase Trading Account –Installment purchase system.

Unit V (15 Hrs)

Depreciation (excluding change in method of depreciation) – Investment Account (AS-13).

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2021, 7 th ed.

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 th ed.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2022, 21 st ed.
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2022, 19 th ed.

Skill Components

- Identifying concepts and conventions adopted by a firm in their financial statement.
- Study a firm's financial statement and present a report on the accounting policies followed.
- To calculate the due date and amount on discounting of bills for a firm.
- Analyzing the financial statement of a hire purchase company and present a report on the collection system.
- Analyse the treatment of depreciation for different firms.

Course Designers

1. Dr.S.Sujatha, Department of Commerce
2. Dr.G.Indrani, Department of Commerce

CM24C02	MODERN MARKETING	Category	L	T	P	Credit
		Theory	73	2	-	3

Preamble

To integrate the knowledge and skill to uphold an environment of learning and creativity in the field of marketing to manage business and equip them to contribute for the emerging challenges of marketing in the upcoming global scenario.

Prerequisite

- Basic Knowledge in commerce

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of marketing and the role of marketing in business and society.	K1
CLO2	Explain the modern marketing techniques and discuss how it is used to explore new marketing opportunities.	K2
CLO3	Identify the marketing mix elements and describe the components of market mix.	K3

CLO4	Illustrate the process and new approaches in Industry.	K4
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Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

SYLLABUS

Unit I (15 Hrs)

Meaning and Definition of Markets & Marketing - Classification of markets, Objectives, Difference between Selling and marketing – Approaches in Marketing – Evolution – Concept of Marketing – Marketing system – Functions. Buying, Assembling and Selling -Transportation– Storage and Warehouses - Standardization and Grading - AGMARK-BIS/ISI - Marketing Finance.

Unit II (15 Hrs)

Product Mix: Product Planning – Classification of Products – Product Policies – Factors influencing the product mix – Product Life cycle – Management of Product life cycle – Development of new products. Price Mix: Pricing Objectives -Factors affecting Pricing Decision- Procedure for price determination-Kinds of Pricing. Branding- Labelling –Packaging. #Case study

Unit III (14 Hrs)

Promotion Mix: Sales Promotion – Objectives – Factors influencing sales promotion –Kinds- Advertising – Difference between Advertising and Sales promotion - Objectives – Functions – Advantages – Limitations –Types of Advertising – Kinds of Media - Advertisement Copy. Physical Distribution Mix: Middlemen in Distribution- - Wholesalers-Retailers - Functions – Kinds – Importance.

Unit IV (15 Hrs)

Consumer Behaviour – Consumer Buying Decisions - Characteristics of buyer -Buying Motive. New Approaches in Marketing: E- Marketing- - Social Media Marketing - Multi Level Marketing - Neuro-marketing - Green marketing - Referral marketing- Plano gram. Artificial Intelligence in Marketing – Need – Role of AI in Marketing Strategies – Benefits – Challenges.

Unit V (14Hrs)

Social responsibility in marketing - Ethics in Marketing. 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 on Society, Business, Government and People Introduction to 5.0

Note: #Case study for Internals only.

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R S & Bhagavathy.B	Modern marketing (Principles and Practices)	S. Chand &Co	2019 reprint, 4 th ed.
2.	P. Kaliraj & T. Devi	Higher Education for Industry 4.0 and Transformation to Education 5.0		

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr. N. Rajan Nair & Sanjith R.Nair	Marketing	Sultan Chand & Sons	2018 reprint, 7 th ed.
2	Sontakkai. C N	Principles of Marketing	Kalyani publishers,	16 th reprint, 2016, 7 th ed.
3.	Philip Kotler & Gary Armstrong	Principles of Marketing	Pearson Education Ltd	17 th edition Version 2018.

Skill Components:

- Identify different markets and networking of products and describe how the market is segmented.
- Find a product of your choice and describe the different stages of the product life cycle and how it is positioned.
- Study any popular e-commerce website and overview the products and services available.
- Identify the ethics and green initiative followed in packaging and labeling of a product.
- Prepare an advertisement copy for a product.

Course Designers

1. Dr. G. Kavitha – Department of Commerce
2. Dr. L. Nithya– Department of Commerce

CM23C03	BUSINESS MANAGEMENT AND ETHICS	Category	L	T	P	Credit
		Theory	73	2	-	3

Preamble

- To provide the students with an understanding of the basic principles of management
- To identify the functional areas of business to pursue careers in management with ethics
- To acquaint with the basic principles of management, ethics, communication techniques and leadership skills

Prerequisite

- Basic Knowledge on Business Management

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Identify the fundamental concepts and principles of management including the basic roles and responsibilities.	K1
CLO2	Understand the management functions viz., planning, organizing, staffing, directing, controlling etc.	K2
CLO3	Interpret the management process and decision making in management functions	K3
CLO4	Analyze the theories and practical applications of management concepts	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S

CLO3	S	S	S	M	S
CLO4	S	S	M	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (15 Hours)

Management: Definition - Nature and Scope – Functions – Managerial Skills – Levels of Management – Roles and Skills of a Manager - Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo -Management as a Science, Art, Profession- Management and Administration – Principles of Management.

Unit II (15 Hrs)

Planning: Meaning – Nature- Importance- Purpose of Planning- Planning Process - Advantages and Limitations- Types of Plans – Objectives – Policies – Strategies – Procedures – Programmes – Obstacles to Effective Planning - **Decision Making:** Steps in Decision Making – Role of MIS for Decision Making. MBO- MBE- Policy and Strategy

Unit III (15 Hrs)

Organization: Meaning-Nature and Importance-Process of Organization- Organization Structure- Organization Chart- Organization Manuals- Types of Organization. **Departmentation:** Span of Management – Authority – Responsibility- Accountability- Power- Delegation- Centralization- Decentralization – Staffing #case study

Unit IV (14 Hrs)

Leadership: Meaning-Importance-Functions of Leadership-Leadership Styles-Qualities of a Good Leader- Theories and Approaches to Leadership. **Directing:** Functions. **Coordination:** Meaning - Definition-Principles -Advantages & Disadvantages #case study

Unit V (14 Hrs)

Control: Meaning- Nature - Importance- Process & Techniques of Control. **Ethics:** Meaning, Importance, Nature and-Structure of ethics management - Ethics in Business – Factors affecting ethical practices in business- Social Responsibility of business Relevance

Text Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RK Sharma & Shasi K Gupta	Principles of Management	Kalyani Publishers	2020 reprint, 11 th ed.

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2018 reprint, 6 th ed.
2.	PC Tripathi & PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2017 ed. 7 th ed.
3.	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	2017 ed., 14 th ed.

Skill Components

- Preparation of different types of organisation charts
- Construct a standing plan for a new business venture

- Demonstrate different leadership styles through role play
- Study the ethical practices followed in the organization
- Select any one company and prepare SWOT analysis
- Prepare a report of CSR activities followed in an organisation

Course Designers:

1. Dr. L. Nithya, Dept of Commerce
2. Ms. K. Pavithra, Dept of Commerce



DEPARTMENT OF COMMERCE

**CHOICE BASED CREDIT SYSTEM &
LEARNING OUTCOME BASED CURRICULAR FRAMEWORK (LOCF)
& SCHEME OF EXAMINATION
BACHELOR OF COMMERCE – 2024-2027 BATCH**

Semester	Part	Course Code	Title of the Course		Instruction Hours/ week	Contact Hours	Tutorial Hours	Duration of Examination	Examination marks			Credits	
									CA	ESE	Total		
II	I	TAM2302A/ HIN2302A/ FRE2302A	Tamil Paper II/ Hindi Paper II / French Paper II	L	4	58	2	3	25	75	100	3	
	II	ENG2302A	English -Paper II	E	4	58	2	3	25	75	100	3	
	III		CM23C04	Financial Accounting	CC	5	73	2	3	25	75	100	3
			CM24C05	Human Resource Management	CC	5	73	2	3	25	75	100	3
			CM23C06	Business Law	CC	5	73	2	3	25	75	100	3
			ES24A03	Economic Analysis	GE	5	73	2	3	25	75	100	4
			ES24A04	Managerial Economics									
		ES24A05	Money and Banking										
		HI24A02	Fundamentals of Political Science										
		EG23A04	English for Competitive Examinations										
IV	NM24UHR	Universal Human Values and Human Rights	AECC	2	30	-	--	100	--	100	2		
IV	NME23B2* /NME23A2*	Basic Tamil II / Advanced Tamil II	AEC	SS	--	--	----	100	--	100	Gr.		
VI	NM23GAW	General Awareness	AEC	SS	---	-	--	100	--	100	Gr.		
I-IV	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-		
I-V	VI	24BONL1 24BONL2 24BONL3	Online Course 1 Online Course 2 Online Course 3	ACC	-	-	-	-	-	-	-		

* After Class hours

L-Language

E-English

CC – Core Courses

GE – Generic Elective

AECC – Ability Enhancement Compulsory Course

ACC - Additional Credit Course

CA – Continuous Assessment

ESE - End Semester Examination

GC - General Course

AEC - Ability Enhancement Course

SS- Self Study

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM23C04					
CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – CM24C05					
CLO1	S	S	M	S	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	S	S
COURSE – CM23C06					
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23C04	FINANCIAL ACCOUNTING	THEORY	73	2	-	3

Preamble

- To enable the students to apply the conceptual principles in financial Accounting
- To develop an expertise in handling the accounts and thereby to increase their level of understanding about the financial statements relating to partnership firms, insurance claims & insolvency.
- To enhance knowledge in partnership, insurance and insolvency accounting

Prerequisite

Basic Knowledge in accountancy

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K1
CLO2	Describe the accounting treatment of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K2
CLO3	Apply the procedures related to partnership firms, calculation of insurance claims and Insolvency Accounts	K3
CLO4	Analyze and prepare financial accounts for partnership firms in different situations, Insurance claims and Insolvency Accounts	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (15Hrs)

Partnership Accounts: Division of Profits – Fixed & Fluctuating Capital – Past Adjustments – Guarantee of Profits – Admission of a partner - **Limited Liability Partnership:** Introduction- Definition – LLP Act 2008 - Features – Advantages and Disadvantages (Theory Only) **Unit II**

(14Hrs)

Retirement of a Partner: Retirement Cum Admission -Death of a partner- Joint Life Policy – Accounting Treatment

Unit III (15Hrs)

Dissolution of a Firm: Insolvency– Rule in Garner Vs Murray – Piece –Meal Distribution.(Maximum Loss Method only).Sale of Partnership to a Limited Company.

Unit IV (15Hrs)

Fire Insurance Claims: Computation of Claim for Loss of Stock and loss of profit (excluding normal & abnormal loss)

Unit V (14Hrs)

Insolvency Accounts: Relevant Act- Statement of Affairs – Deficiency Accounts - The Insolvency & Bankruptcy code 2016

Text Book

S. No	Authors	Title	Publishers	Year of Publication & Edition
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2023

Reference Books

S. No	Authors	Title	Publishers	Year of Publication & Edition
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, & 13 th Edition
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018 & 12 th Edition
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2019 & 13 th Edition

Skill Component

- Working on practical aspects of admission and retirement with partners' capital
- Preparation of partnership deed with important terms and conditions
- Preparation of deficiency statement for a real time partnership firm
- Calculation of Insurance claims for real time losses
- Case study analysis on Insolvency and Bankruptcy code

Pedagogy

Lecture, PPT, Assignment, Seminar, Group Discussion, Activity based Learning

LEARNING METHODOLOGY

S.NO.	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	30
2	Experiential Learning	30
3	Problem Solving	40

Course Designers:

1. Dr. S. Sujatha, Department of Commerce
2. Dr. L. Nithya, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM24CO5	HUMAN RESOURCE MANAGEMENT	THEORY	73	2	-	3

Preamble

- To understand the concept of human resource management and its relevance in organizations.
- To Gain basic understanding of human resource management and its essential role in contemporary organizations
- To analyse the strategies required to select and develop manpower resources.

Prerequisite

- Basic knowledge in Business Management

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the basic concepts of human resource management	K1

CLO2	Understand the elements relate to various Managerial aspects of human resource management	K2
CLO3	Identify the various essential human resource framework and its role for effective business administration.	K3
CLO4	Analyse HRM related responsibilities and apply suitable strategies to manage the process	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Human Resource Management - Introduction - Characteristics –Objectives - Importance and Functions of HRM - Qualities of human resource manager – Role of human resource manager. **Human Resource Planning** – Concept – Objective-Need and Importance –Process – Levels – Problems- Guidelines for effective human resource planning.

Unit II (14Hrs)

Job analysis –introduction, objectives – Significance – Process – techniques –Job description – Job specification – Role analysis - Concept of Swadharma to emphasize job alignment with individual aptitudes and skills. Job Design – Concept – Methods. Recruitment and Introduction – Process – Policy- Sources of Recruitment– Recruitment practices in India - AI-powered resume screening and candidate matching tools. . Selection – Introduction – Step – Testing and Competency Mapping.

Unit III (15Hrs)

Placement and Induction-Concept of placement and induction – objectives – advantages- Induction in Indian industries – Contents – Steps to make induction effective. Employee Training – Concept –Need –Importance- Types –Objective – Evaluating training effectiveness -Career Planning and Development – Meaning –Objective – Process – Advantages – Limitations – Making career planning successful –Career Development - Ashrama Dharma (life stages) for structured personal and professional growth.

Unit IV (15Hrs)

Performance Appraisal – Concept – Objective – Importance – Process – Essentials – Methods –Performance appraisal through MBO – 360-degree appraisal techniques - Real-time performance tracking using AI analytics tools; automated feedback generation.. Performance Management. Job Evaluation – Concept – Objectives – Process – Advantages – Limitations – Essentials – Methods. Incentive Compensation – Meaning – Essentials– Types – wages incentives in India.

Unit V (15Hrs)

Employee Welfare- Meaning –Significance – Agencies – Types –. Social Security – Concept –Scope – The employee compensation – State insurance – Provident fund – Maternity benefit – Payment of Gratuity – Group life insurance -Job Satisfaction – Concept – Measurement – Determinants. Quality of work life – Concept –Measure –Dimension –Principles. Management of

Stress – Concept – Sources– Consequences – Coping with stress – Methods of stress management – e - HRM – Introduction –Types – Advantages and Disadvantages.

LEARNING METHODOLOGY

S.NO.	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	30
2	Experiential Learning	60
3	Problem Based Learning	10

Skill Components

- Plan a role play on job analysis for placing right candidate at the right place
- Preparation of a sample framework for awarding and rewarding the employees based on performance appraisal
- Analyse the various strategies to cope up stress among employees in an organization
- Prepare HR planning for an organisation

Pedagogy

Lecture, PPT, Assignment, Seminar, Group Discussion, Activity based Learning

Text Book

S.No	Author Name	Book Name	Publisher	Year of Publication & Edition
1.	Gupta C.B	Human Resource Management	Sultan Chand & Sons	2017 & 15 th Edition

Reference Books

S.No	Author Name	Book Name	Publisher	Year of Publication & Edition
1.	Dwivedi R.S	Human Resource Management	Vikas Pub House - Noida	2018 & 6 th Edition
2.	Gary Dessler	Human Resource Management	Prentice Hall Of India	2020 & 16 th Edition
3.	Rao V.S.P	Human Resource Management	Excel Books	2020 & 2 nd Edition

Course Designers

1. Dr. T. Ambika, Department of Commerce
2. Dr. G. Lekhasree, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23C06	BUSINESS LAW	THEORY	73	2	-	3

Preamble

- To provide students with an understanding of general principles of law of contract and special contracts

- To provide an insight into the sale of Goods Act.
- To familiarize with various types of Insurance and claim.

Prerequisite

- Basic Knowledge on Indian contract Act

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the fundamental rules of commercial law applicable to all the business context	K1
CLO2	Understand the different elements of business and legal terminology of procedures in this current business scenario	K2
CLO3	Examine the rules regarding the administration of agreements relating to the business activities	K3
CLO4	Apply the various principles of contracts and interpret the legal issues	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Indian Contract Act 1872 – Meaning of Contract – Definition – Obligation & Agreement – Nature of Contract & Classification – Components of Valid Contract - Offer & Acceptance- Consideration –Capacity to Contract. AI in Contract Law

Unit II (14 Hrs)

Free Consent – Unlawful Agreements – Quasi Contracts - Different Modes of Discharge of Contract – Remedies of Breach – Principles for awarding Damages.

Unit III (15 Hrs)

Contract of Indemnity & Guarantee, Essential elements of Indemnity and Guarantee. Rights of Surety – Discharge of Surety. Bailment & Pledge – Rights & Duties of Bailor & Bailee – Rights and Liabilities of Finder of Lost Goods.

Unit IV (15 Hrs)

Sale of Goods Act 1930 – Sale & Agreements to Sell – Rules Regarding Passing of Property in Goods – Conditions & Warranties – Actual & Implied -Principle of “Caveat Emptor” and its Limitations – Rights of Unpaid Vendor.

Law of Agency – Kinds of Agency – Rights & Liabilities of Principal and Agent.

Unit V (15 Hrs)

Consumer Protection Act 1986 - Introduction to Intellectual Property Right Act- - Copyright, Patent and Trademark - Competition Act 2002. *Contract of Insurance - Nature and Fundamental Principles of Insurance – Life Insurance – Fire insurance – Marine Insurance - Policy claims - IRDA and its functions.

Text Book:

S.No	Authors	Title	Publishers	Year of Publication & Edition
1.	Kapoor N.D	Business Law	Sultan Chand & sons	2020 & 3 rd Revised Edition

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication & Edition
1.	Pillai. R.S.N & Bagavathi. B	Business Law	S.Chand& Co	2015 & 3 rd Revised Edition
2	P C Tulsian and Bharat Tulsian	Business Law	Tata McGraw- Hill	2017 & 3 rd Revised Edition

Skill Component

- Preparation of different types of Contract and to develop the working knowledge on execution of the same.
- Apply the regulatory framework on various laws pertaining to business and sale of goods in real case analysis.
- Framing a sample legal deed of understanding between bailor and bailee
- Analyse the significant aspects in IRDA and calculate the claim of the insured.

Pedagogy:

Lecture, PPT, Assignment, Seminar, Group Discussion, Activity based Learning

LEARNING METHODOLOGY

S.NO.	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	60
2	Experiential Learning	30
3	Problem Solving	10

Course Designers:

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2. Dr. S.Sujatha, Department of Commerce