



K.M.G. COLLEGE OF ARTS AND SCIENCE

(AUTONOMOUS)

Approved by the Government of Tamil Nadu
Permanently Affiliated to Thiruvalluvar University, Vellore
Recognized under Section 2(f) and 12(B) of the UGC Act 1956
Accredited by NAAC (2nd Cycle) with (CGPA of 3.24/4) 'A' Grade

P.G. & RESEARCH DEPARTMENT OF COMMERCE

B.Com - Commerce

SYLLABUS

(CHOICE BASED CREDIT SYSTEM)

Under

LEARNING OUTCOMES-BASED CURRICULUM

FRAMEWORK (LOCF)

(Effective for the Batch of Students Admitted from 2024-2025)

PREFACE

The curriculum of graduate commerce has been designed to explain the concepts in various fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organizational behavior, computer applications, research etc. The purpose of the outcome-based education is meant to provide an exposure to the fundamental aspects of commerce and business environment, keeping in mind the growing needs for higher education, employability, entrepreneurship and social responsibility. The periodical restructuring of the syllabi is carried out to fulfill the requirements of graduate attributes, qualification descriptors, programme learning outcomes and course outcomes. The outcome-based education enriches the curriculum to deliver the basic principles, synthetic strategies, mechanisms and application-oriented learning for the benefit of students. The programme also includes training to students for seminar presentation, preparation of internship reports, hands-on training in lab courses, skills to handle instruments, synthesis and its analysis, developing leadership qualities, organization and participation in the interdepartmental academic competitions. The allied papers provide a platform to strengthen the understanding of the core subjects. The non-major elective courses offer chances to learn and augment interest in other related fields. The outcome-based curriculum is intended to enrich the learning pedagogy to global standards. ICT enabled teaching-learning platforms are provided to students along with the interaction of international scientists. The seminars periodically delivered by industrialists, subject experts and former professors would certainly help the students to update with latest technology/trends in different fields of commerce. The exposure to the industrial internship and MoUs with industries can open an avenue for a start-up and its progress would be followed regularly. The OBE based evaluation methods will reflect the true cognitive levels of the students as the curriculum is designed with course outcomes and cognitive level correlations as per BLOOM's Taxonomy.

ABOUT THE COLLEGE

The College was founded in the new millennium 2000 by the vision of late Shri.K.M.Govindarajan fondly known as Iyah, with a mission to offer higher education in the fields of Arts and Science to the needy and the poor middle class students of this area and make them fully employable and economically self-reliant. With a humble beginning of launching an elementary school named Thiruvalluvar Elementary School in the year 1952, Iyah groomed it into a Higher Secondary School and later into a college. Education was his soul and breath. The college has grown into a full-fledged educational hub offering 12 graduate programs, 8 post graduate programs, 5 M.Phil research programs and 4 Ph.D program. The college has been accredited with 'A' grade by NAAC in 2nd cycle and recognized under section 2(f) & 12(B) of the UGC act 1956. The College is permanently affiliated to Thiruvalluvar University. The College is also acquired the status of Autonomous from the academic year 2024-2025. The College is an associate member of ICT Academy and registered member of NPTEL and Spoken Tutorials of IIT Bombay. The college is also a member of INFLIBNET and NDL.

VISION OF THE COLLEGE

Empower young men and women by educating them in the pursuit of excellence, character building and responsible citizen.

MISSION OF THE COLLEGE

Offer higher education in the fields of Arts, Science & Management to the needy and make them fully self-dependent.

QUALITY POLICY OF THE COLLEGE

KMG Students achieve the best learning results and personal growth with modern education that equip them for working life and a changing society to become deserving citizens.

ABOUT THE DEPARTMENT

The Department is an ever-green favourite of students in the blazing effulgence of job prospects of the seven staff members three are Ph.D and four are M.Phil. Two of them have been qualified in SET. The department has programmes at UG, PG and Research (M.Phil & Ph.D) levels which are the foremost choice of vast majority of students.

The department has lighted its beacon lamp of scholarly guidance to illuminate the research world of 55 M.Phil Scholars (since the inception of the course in 2010-2011) who have successfully accomplished the task by helping the commerce banner fly far high on the mast of glory.

The scholar- inmates are regularly presenting papers at several national seminars and conferences, symposia and workshops. Two staff members are recognized as Guide supervisors for Ph.D course and two research scholars completed their degree and 15 research scholars pursuing their research course in the department.

The department maintains its own library to focus students studious attention on learning more through book reading.

The year of establishment of various courses of our department are as follows:

S.No	Courses	Establishment year
1	B.Com (General)	2000
2	M.Com - General	2003
3	Master of Philosophy	2010
4	Doctor of Philosophy	2016

VISION OF THE DEPARTMENT

To train the students to handle accounts in business firms through quality commerce education that enhance their self-confidence meet the challenges of the contemporary business environment.

MISSION OF THE DEPARTMENT

To nurture commerce professionals who possess a high level of knowledge and competence to effectively contribute to society with commitment and integrity

PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

- 1. Professional Excellence:** Graduates will demonstrate competency and excellence in their chosen fields of study, applying theoretical knowledge to practical situations effectively.
- 2. Character Development:** Graduates will exhibit strong moral and ethical character, upholding values of integrity, honesty, and respect for others in both personal and professional endeavors.
- 3. Leadership and Citizenship:** Graduates will emerge as responsible leaders and active citizens, contributing positively to their communities and society at large through their actions and initiatives.
- 4. Continuous Learning:** Graduates will engage in lifelong learning and professional development activities, adapting to evolving technologies, methodologies, and societal needs.
- 5. Self-Dependency and Entrepreneurship:** Graduates will possess the skills and mindset necessary to be self-reliant and entrepreneurial, capable of creating opportunities for themselves and others through innovation and initiative.
- 6. Effective Communication and Collaboration:** Graduates will demonstrate proficiency in communication skills, both verbal and written, and exhibit the ability to collaborate effectively with diverse teams and stakeholders.
- 7. Global Perspective:** Graduates will have a broad understanding of global issues and perspectives, demonstrating cultural sensitivity and adaptability in multicultural environments.

PROGRAM OUTCOMES (POs)

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

POs	Graduate Attributes	Statements
PO1	Disciplinary Knowledge	Acquire detailed knowledge and expertise in all the disciplines of the subject.
PO2	Communication Skills	Ability to express thoughts and ideas effectively in writing, listening and confidently Communicate with others using appropriate media
PO3	Critical Thinking	Students will develop aptitude Integrate skills of analysis, critiquing, application and creativity.
PO4	Analytical Reasoning	Familiarize to evaluate the reliability and relevance of evidence, collect, analyze and interpret data.
PO5	Problem Solving	Capacity to extrapolate the learned competencies to solve different kinds of non-familiar problems.
PO6	Employability and Entrepreneurial Skill	Equip the skills in current trends and future expectations for placements and be efficient entrepreneurs by accelerating qualities to facilitate startups in the competitive environment.
PO7	Individual and Team Leadership Skill	Capability to lead themselves and the team to achieve organizational goals and contribute significantly to society.
PO8	Multicultural Competence	Possess knowledge of the values and beliefs of multiple cultures and a global perspective.
PO 9	Moral and Ethical awareness/reasoning	Ability to embrace moral/ethical values in conducting one's life.
PO10	Lifelong Learning	Identify the need for skills necessary to be successful in future at personal development and demands of work place.

PROGRAM SPECIFIC OUTCOMES (PSOs)

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

PSOs	Statements
PSO1	To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs.
PSO2	To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.
PSO3	To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

Correlation Rubrics:

High	Moderate	Low	No Correlation
3	2	1	-

Mapping of PSOs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
PSO1	3	3	3	3	3	3	-	-	-	2
PSO2	3	2	3	3	3	3	-	1	-	2
PSO3	3	3	3	3	3	3	-	2	3	3

K.M.G. COLLEGE OF ARTS AND SCIENCE

(AUTONOMOUS)

Subject and Credit System- B.Com

(Effective for the Batch of Students Admitted from 2024-2025)

Semester	Part	Category	Course Code	Course Title	Ins. Hrs/ Week	Credit	Maximum Marks		
							Internal	External	Total
SEMESTER - I	I	Language	AULT10 / AULU 10	General Tamil – I / Urdu - I	6	3	25	75	100
	II	English	AULE10	English – I	6	3	25	75	100
	III	Core – 1	AUCCM11	Financial Accounting I	5	5	25	75	100
	III	Core – 2	AUCCM12	Principles of Management	5	5	25	75	100
	III	Elective-I (Choose any One)	AUECM13A	Business Communication	4	3	25	75	100
			AUEEC13B	Indian Economic Development					
			AUEEC13C	Business Economics					
	IV	Skill Enhancement	AUSCM14	Stress Management	2	2	25	75	100
	IV	Foundation Course	AUFCM15	Fundamentals of Commerce	2	2	25	75	100
Semester Total					30	23			
SEMESTER - II	I	Language	AULT20 / AULU 20	General Tamil – II / Urdu - II	6	3	25	75	100
	II	English	AULE20	English – II	6	3	25	75	100
	III	Core - 3	AUCCM21	financial Accounting II	5	5	25	75	100
	III	Core – 4	AUCCM22	Business Law	5	5	25	75	100
	III	Elective-II (Choose any One)	AUECM23A	Business Environment	4	3	25	75	100
			AUECM23B	Insurance & Risk Management					
			AUECM23C	International Trade					
	IV	Skill Enhancement	AUSCM24	Interview Skill and Career Development	2	2	25	75	100
	IV	Skill Enhancement	AUSPCM25	MS Word for Commerce	2	2	25	75	100
Semester Total					30	23			

Semester	Part	Category	Course Code	Course Title	Ins. Hrs/ Week	Credit	Maximum Marks		
							Internal	External	Total
SEMESTER - III	I	Language	AULT30 / AULU 30	General Tamil – III / Urdu - III	6	3	25	75	100
	II	English	AULE30	English – III	6	3	25	75	100
	III	Core - 5	AUCCM31	Corporate Accounting I	5	5	25	75	100
	III	Core – 6	AUCCM32	Company Law	5	5	25	75	100
	III	Elective-III (Choose any One)	AUECM33A	Business Legislation	3	3	25	75	100
			AUECM33B	Business Mathematics & Statistics					
			AUECM33C	E- Commerce					
	IV	Skill Enhancement	AUSPCM34	Accounting Using Excel	1	1	25	75	100
	IV	Skill Enhancement	AUSCM35	Everyday Banking	2	2	25	75	100
	IV	Compulsory	AUES30	Environmental Studies	2	2	25	75	100
Semester Total					30	24			
SEMESTER - IV	I	Language	AULT40 / AULU 40	General Tamil – IV / Urdu - IV	6	3	25	75	100
	II	English	AULE40	English – IV	6	3	25	75	100
	III	Core - 7	AUCCM41	Corporate Accounting II	6	5	25	75	100
	III	Core – 8	AUCCM42	Principles of Marketing	5	5	25	75	100
	III	Elective-IV (Choose any One)	AUECM43A	Financial Services	3	3	25	75	100
			AUECM43B	Consumerism & Consumer Protection					
			AUECM43C	Operation Research					
	IV	Skill Enhancement	AUSCM44	Drafting Business Letters	2	2	25	75	100
	IV	Skill Enhancement	AUSPCM45	Basics of Power Point Presentation	2	2	25	75	100
Semester Total					30	23			

Semester	Part	Category	Course Code	Course Title	Ins. Hrs/ Week	Credit	Maximum Marks		
							Internal	External	Total
SEMESTER - V	III	Core – 9	AUCCM51	Cost Accounting I	5	4	25	75	100
	III	Core – 10	AUCCM52	Banking Law and Practice	5	4	25	75	100
	III	Core – 11	AUCCM53	Income Tax Law and Practice I	5	4	25	75	100
	III	Core – 12	AUCCM54	Auditing and Corporate Governance	5	4	25	75	100
	III	Elective-V (Choose any One)	AUECM55A	Financial Management	4	3	25	75	100
			AUECM55B	Indirect Taxation					
	III	Elective-VI (Choose any One)	AUECM56A	Human Resource Management	4	3	25	75	100
			AUECM56B	Office Management & Secreterial Practice					
	IV	Compulsory	AUVE50	Value Education	2	2	25	75	100
	IV	Compulsory	AUICM57	Internship/Industrial Training (Carried out in II-Year Summer vacation) (30hours)	-	2	100	-	100
Semester Total					30	26			
SEMESTER - VI	III	Core – 13	AUCCM61	Cost Accounting II	5	4	25	75	100
	III	Core – 14	AUCCM62	Management Accounting	5	4	25	75	100
	III	Core – 15	AUCCM63	Income Tax Law & Practice II	5	4	25	75	100
	III	Elective-VII	AUECM64A	Entrepreneurial Development	5	3	25	75	100
			AUECM64B	Computer Application in Business					
	III	Elective-VIII	AUECM65A	Logistics and Supply Chain Management	5	3	25	75	100
			AUECM65B	Spreadsheet for Business					
	IV	Compulsory	AUEA60	Extension Activity	-	1	100	-	100
	V	Compulsory	AUPCCM66	General Awareness for Competitive Examinations	2	2	25	75	100
Semester Total					30	21			

Consolidated Semester wise and Component wise Credit distribution

Parts	Semester-I	Semester-II	Semester-III	Semester-IV	Semester-V	Semester-VI	Total Credits
Part-I	03	03	03	03	-	-	12
Part-II	03	03	03	03	-	-	12
Part-III	13	13	13	13	22	18	92
Part-IV	04	04	05	04	04	1	22
Part-V	-	-	-	-	-	2	2
Total	23	23	24	23	26	21	140

*Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V has to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.

COURSE DESCRIPTORS

Title of the Course	FINANCIAL ACCOUNTING I	Hours/Week	06
Course Code	AUCCM11	Credits	05
Category	Core-1	Year & Semester	I & I
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation
- To learn the methods of calculating profit for single entry system.
- To gain knowledge on the accounting treatment of insurance claims.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts – Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.	CO1	K1 K2 K3
UNIT-II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	CO1 CO2	K1 K2 K3 K4
UNIT-III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.	CO3	K1 K2 K3 K5

UNIT-IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	CO4	K1 K2 K3 K5
UNIT-V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	CO5	K1 K2 K3 K5 K6
THEORY – 20%, PROBLEMS – 80%.			
Recommended Text Books <ol style="list-style-type: none"> 1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. 2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida. 3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S. Chand and Sons, New Delhi. 4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. 5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi 			
Reference Books <ol style="list-style-type: none"> 1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai. 2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida. 3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi. 4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi. 5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida. 			
Website and e-learning source <ol style="list-style-type: none"> 1) https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1 2) https://www.slideshare.net/ramusakha/basics-of-financial-accounting 3) https://www.accountingtools.com/articles/what-is-a-single-entry-system.html 			

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Recall the Accounting basic concepts and classification of error and Bank Reconciliation Statement	K1,
CO2	Classify the capital and Revenue nature and able to prepare the final accounts	K1,K2,K3
CO3	Identify the Depreciation concept and methods and bills of exchange	K1,K2,K3,K4
CO4	Compare the in completed records with double entry system	K1,K2, K3,K4
CO5	Assess the minimum rent, recoupment of short working lessor, lessee and average clause.	K1,K2,K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	1	-	-	-	-	2	2	3	3	1
CO2	3	3	3	1	-	-	-	-	2	2	3	3	3
CO3	3	3	3	-	-	-	-	-	3	3	3	3	3
CO4	3	3	3	3	-	-	-	-	3	3	3	3	3
CO5	3	3	3	3	1	-	-	-	3	3	3	3	2

COURSE DESCRIPTORS

Title of the Course	PRINCIPLES OF MANAGEMENT	Hours/Week	05
Course Code	AUCCM12	Credits	05
Category	Core-1	Year & Semester	I & I
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To understand the basic management concepts and functions.
- To know the various techniques of planning and decision making
- To familiarize with the concepts of organisation structure
- To gain knowledge about the various components of staffing
- To enable the students in understanding the control techniques of management

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	CO1	K1 K2 K3
UNIT-II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting	CO2	K1 K2 K3 K4
UNIT-III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	CO3	K1 K2 K3 K4

UNIT-IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	CO4	K1 K2 K3 K5
UNIT-V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	CO5	K1 K2 K3 K5 K6

THEORY – 100%**Recommended Text Books**

1. Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2. DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

Website and e-learning source

1. <http://www.universityofcalicut.info/syl/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. [https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination /21392](https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination/21392)

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Demonstrate the importance of principles of management.	K1,K2
CO2	Paraphrase the importance of planning and decision making in an organization.	K1,K2,K3,K4
CO3	Comprehend the concept of various authorities and responsibilities of an organization.	K1,K2,K3,K4
CO4	Enumerate the various methods of Recruitment process, Performance appraisal	K1,K2,K3,K4
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	K1,K2,K3,K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	-	-	2	-	-	-	2	3	3	3	1
CO2	3	3	3	2	3	-	-	-	3	3	3	3	3
CO3	3	3	3	3	2	2	--	-	-	2	3	3	-
CO4	3	3	3	3	3	-	1	-	2	3	3	3	-
CO5	3	3	3	-	3	-	2	1	1	2	3	3	-

COURSE DESCRIPTORS

Title of the Course	BUSINESS COMMUNICATION	Hours/Week	05
Course Code	AUECM13A	Credits	03
Category	ELECTIVE - I	Year & Semester	I & I
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
- To develop the students to understand about trade enquiries
- To make the students aware about various types of business correspondence.
- To develop the students to write business reports.
- To enable the learners to update with various types of interviews

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	CO1	K1 K2 K3
UNIT-II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars	CO1 CO2	K1 K2 K3 K4
UNIT-III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	CO1 CO3	K1 K2 K3 K4

UNIT-IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	CO1 CO4	K1 K2 K3
UNIT-V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile	CO1 CO5	K1 K2 K3

Recommended Text Books

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3. K.P. Singha, Business Communication, Taxmann, New Delhi
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5. M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Reference Books

1. V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2. Rithika Motwani, Business communication, Taxmann, New Delhi.
3. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private LtdNewDelhi.
5. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

Website and e-learning source

1. <https://accountingseekho.com/>
2. <https://www.testpreptraining.com/business-communications-practice-examquestions>
3. <https://bachelors.online.nmims.edu/degree-programs>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Acquire the basic concept of business communication and essentials of business letter	K1,K2,K3
CO2	Outline the trade enquiry, complaints and adjustment and collection letters	K1,K2,K3
CO3	Classify the concept of various correspondences.	K1,K2,K3,K4
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	K1,K2,K3
CO5	Acquire the skill of preparing an effective resume	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	3	-	-	-	-	2	2	3	3	-
CO2	3	3	3	3	2	-	-	1	3	3	3	3	2
CO3	3	3	3	3	1	-	-	1	2	2	3	3	1
CO4	3	3	3	-	-	-	-	1	2	2	3	3	-
CO5	3	3	3	3	3	-	-	1	2	3	3	3	1

COURSE DESCRIPTORS

Title of the Course	Indian Economic Development	Hours/Week	04
Course Code	AUEEC13B	Credits	03
Category	Elective - I	Year & Semester	I & I
Prerequisites	Higher Secondary Commerce	Regulation	2024

Objectives of the course:

- To understand the concepts of Economic growth and development.
- To know the features and factors affecting economic development
- To gain understanding about the calculation of national income
- To examine the role of public finance in economic development
- To understand the causes of inflation

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development	CO1	K1 K2
UNIT-II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development.	CO2	K1 K2 K3 K4
UNIT-III	National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectoral Contribution to National Income. National Income and Economic Welfare.	CO3	K1 K2 K3 K4

UNIT-IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure - Classification and Cannons of Public Expenditure, Public Debt Need, Sources and Importance, Budget Importance, Types of Deficits - Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	CO4	K1 K2 K3 K4
UNIT-V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	CO5	K1 K2 K3 K4
Recommended Text Books 1.. Dutt and Sundaram, Indian Economy, S.Chand, New Delhi 2. V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai 3. Remesh Singh, Indian Economy, McGraw Hill, Noida. 4. Nitin Singhania, Indian Economy, McGraw Hill, Noida. 5. Sanjeverma, The Indian Economy, unique publication, Shimla. 1. GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi. 2. SukumoyChakravarthi : Development Planning- Indian Experience, OUP, New Delhi. 3. Ramesh Singh, Indian Economy, McGraw Hill, Noida. 4. Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi. 5. Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad			
Website and e-learning source http://www.jstor.org http://www.indiastat.com http://www.epw.in			

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Elaborate the role of State and Market in Economic Development	K1 K2
CO2	Explain the Sectorial contribution to National Income	K1 K2 K4
CO3	Illustrate and Compare National Income at constant and current prices.	K1 K2 K3
CO4	Describe the canons of public expenditure	K1 K2 K5
CO5	Understand the theories of money and supply	K1 K2 K6

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	2	2	2	2	2	2	2	-	-	2	2	2	2
CO2	2	2	2	2	2	2	2	-	-	2	2	2	2
CO3	2	2	2	1	2	2	2	-	-	2	2	2	2
CO4	2	2	2	1	2	2	2	-	-	2	1	2	2
CO5	2	2	2	1	2	2	2	-	-	2	1	2	2

COURSE DESCRIPTORS

Title of the Course	Business Economics	Hours/Week	04
Course Code	AUEEC13C	Credits	03
Category	Elective-1	Year & Semester	I & I
Prerequisites	Higher secondary Economics	Regulation	2024

Objectives of the course: (Learning Objectives)

- To understand the approaches to economic analysis
- To know the various determinants of demand
- To gain knowledge on concept and features of consumer behavior
- To learn the laws of variable proportions
- To enable the students to understand the objectives and importance of pricing policy

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics – Definition - Scope and Importance of business economics – concepts: production possibility frontiers – opportunity cost – accounting profit and economic profit – Incremental and marginal concepts – time and discounting principles – concept of efficiency – business cycle: Theory, inflation, depression, recession, recovery, reflation and deflation	CO1 CO3	K1 K2 K3
UNIT-II	Demand and Supply functions: Meaning of demand – demand analysis: demand determinants, law of demand its exceptions. Elasticity of demand: Definition, types, measurement and significance, demand forecasting- factors governing demand forecasting – methods of demand forecasting, law of supply and determination	CO1 CO2 CO3	K1 K2 K3 K4
UNIT-III	Consumer behaviour Consumer behaviour – meaning, concepts and features – law of diminishing marginal utility – equi-marginal utility – cardinal and ordinal concepts of utility -Indifference Curve: meaning , definition, assumptions, significance properties – consumer's equilibrium. Price, income and substitution effects. Types of goods: normal, inferior and giffen goods – derivation of individual demand curve and market demand curve with the help of indifference curve.	CO3 CO4	K1 K2 K3 K5

UNIT-IV	Theory of production		K1
	Concept of production – production functions: linear and non-linear	CO2	K2
	homogeneous production functions – law of variable proportion – laws of	CO3	K3
	returns to scale – economies of scale -internal and external economies –	CO4	K5
UNIT-V	internal and external diseconomies– producer's equilibrium		
	Market Structure		
	Price and Output determination under perfect competition, short period and	CO2	K1
	long period price determination, objectives of pricing policy, its	CO3	K2
	importance, pricing methods and objectives – price determination under	CO4	K3
	monopoly, kinds of monopoly price determination under monopolistic	CO5	K5
	competition – price discrimination, equilibrium of firm in monopolistic		K6
	competition – oligopoly – meaning – features, kinked demand curve.		

Recommended Text Books

- 1.H.L.Ahuja, *Business Economics – Micro and Macro-* sultan Chand & Sons, New Delhi
- 2.C.M.Chaudhary, *Business Economics- RBSA Publishers, Jaipur-03.*
- 3.Arymala.T, *Business Economics, Vijay Nocol, Chennai*
- 4.T.P.Jain, *Business Economics, Global Publication Pvt, Ltd, CHENNAI*
- 5.D.M.Mithani, *Business Economics, Hemalaya Publishing House, Mumbai.*

Reference Books

1. S.Sankaran, *Business Economics, Margham Publications, Chennai*
2. P.L.Mehta, *Managerial Economics-Analysis, problems & Cases, Sultan Chand & Sons, New Delhi*
3. Peter Mitchelson and Andrew Mann, *Economics for Business-Thomas Nelson Australia*
4. Ram Singh and Vinaykumar, *Business Economics, Thakur Publication Pvt.Ltd. Chennai*
5. Saluram and Priyanka, Jindal, *Business Economics, CA Foundation Study Material, Chennai*

NOTE: Latest editions of textbooks may be used

Website and e-learning source

- 1) https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
- 2) <http://www.icsi.edu/>
- 3) <http://www.yourarticlelibrary.com/marketing/pricing/product-pricingobjectives-basis-and-factors/74160>
- 4) <https://swayam.gov.in/course/64-atomic-structure-and-chemical-bonding>
- 5) <https://www.chemtube3d.com/>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Explain the positive and negative approaches in economic analysis	K1,K2
CO2	Understand the factors of demand forecasting	K1,K2,K4
CO3	Know the assumptions and significance of indifference curve	K1,K2,K3
CO4	Outline the internal and external economies of scale	K1,K2,K5
CO5	Relate and apply the various methods of pricing	K1,K2,K6

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	2	2	2	2	3	2	-	1	2	-	2	2	2
CO2	2	2	2	2	3	2	-	1	1	-	2	2	2
CO3	2	2	2	2	3	2	-	1	1	-	2	2	2
CO4	2	2	2	2	3	2	-	1	1	-	2	2	2
CO5	2	2	2	2	3	2	-	1	2	-	2	2	2

COURSE DESCRIPTORS

Title of the Course	STRESS MANAGEMENT	Hours/Week	02
Course Code	AUSCM14	Credits	02
Category	SKILL ENHANCEMENT COURSE	Year & Semester	I & I
Prerequisites	Higher Secondary Commerce	Regulation	2024

COURSE OBJECTIVES:

- The main objective of this subject is to understand the concept of stress management.
- To understand the general sources of stress and way to overcome of stress.
- To make Physical methods of Sitting Asanas, Meditation and Counseling for mental health and stress reduction.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	INTRODUCTION TO STRESS Meaning and Definition - Stages of stress at work -Personal types of stress - Eustress stress versus distress.	CO1	K1, K2
UNIT-II	SOURCES OF STRESS Stress and health - Physiological stress - Psychological stress - Different approaches to stress.	CO2	K1, K2, K3
UNIT-III	STRESS MANAGEMENT Meaning - How to manage stress at work and personal life - Stress diary - Learning to relax - Time management	CO3	K1, K2, K3, K4
UNIT-IV	TIME MONITOR Benefits of using a planner - Time budget – Time monitor – Benefits of making schedule	CO4	K1, K2, K3, K4
UNIT-V	THEORY & PRATICALS Theory: Yoga – Meaning and Definition - Asanas - Meaning and Types – Meditation and Counseling – Meaning. Practicals: Sitting Asanas – Meditation – Counseling.	CO5	K1, K2, K3, K4

Recommended Text Books

1. Dr. Shukla Ajya Stress Management, Unicorn Books Private Limited, 2022.
2. Dr. Anjali Ghanekar, Managing Stress, Everest Publishing House, 2021

Reference Books

1. Dr. Vivek Bindra, Effective Planning and Time Management, Bloomsbury India Private Limited, 2021

Website and e-learning source

<https://www.top5supplements.com>
<https://www.helpguide.org/articles/stress/stress-management.html>
<https://www.mayoclinic.org/healthy-lifestyle/stress-management/in-depth/stress-relievers>
<https://www.verywellmind.com/the-benefits-of-yoga-for-stress-management>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understand the meaning of stress and personal type of stress.	K1, K2
CO2	Make them understand the general sources of stress.	K1, K2, K3
CO3	Understand the concept of stress management and benefits of stress diary.	K1, K2, K3, K4
CO4	Make them analyzed about time budget and time monitor.	K1, K2, K3, K4
CO5	Make Physical methods of Loosing exercises, Pranayama and Meditation for stress reduction.	K1, K2, K3, K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	-	-	3	3	-	2	-	3	3	3	-
CO2	3	3	2	-	3	3	-	2	-	3	3	3	1
CO3	3	3	2	-	2	3	-	2	-	3	3	3	2
CO4	3	3	2	-	3	3	1	2	-	3	2	2	-
CO5	3	3	2	-	2	-	-	2	-	2	3	3	1

COURSE DESCRIPTORS

Title of the Course	FUNDAMENTALS OF COMMERCE	Hours/Week	02
Course Code	AUFCM15	Credits	02
Category	FOUNDATION COURSE I	Year & Semester	I & I
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- Understand the meaning of Commerce and Industry
- Familiarize with Various Accounting methods.
- Explore about Market and Marketing
- Understand the various Acts prevailing in India
- Gain knowledge about Taxation and Filing of Income Tax.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Commerce - Introduction: Definition of Commerce - Importance – Meaning of Barter system - Business – Industry - Trade – Hindrances of Trade - Branches of Commerce.	CO1	K1 K2 K3
UNIT-II	Accounting – Introduction: Bookkeeping – Meaning - Definition- Objectives - Accounting – Meaning Definition – objectives – Branches of Accounting - Financial Accounting – Cost Accounting - Management Accounting - its features and Differences.	CO2	K1 K2 K3 K4
UNIT-III	Introduction to Marketing: Definition of Market – Classification of Markets – Marketing – Meaning and Definition- Characteristics - Difference Between Market and Marketing – Approaches to Study of Marketing.	CO3	K1,K2 K3,K4
UNIT-IV	Introduction to Legal aspects of Business – Meaning of: Indian Contract Act 1872- Negotiable Instruments Act 1881 - Sale of Goods Act 1930- Partnership Act 1932 - Banking Regulation Act 1948 - Income Tax Act 1961 – Insolvency and Bankruptcy Code 2016 – GST Act 2017 - Anti Money Laundering Act 2020.	CO4	K1 K2 K3 K4
UNIT-V	Tax Return Filing: Meaning and Types of Taxation - Types of Returns - Filing of Income Tax Return- Filing of GST return - Slab rates.	CO5	K1,K2 K3 ,K4

Recommended Text Books

1. S.P.Jain and K.L Narang 2023, Financial Accounting-I , Kalyani Publishers, New Delhi
2. N.D .Kapoor, Mercantile Law, Sultan Chand & Sons, New Delhi.
3. Dr. L. Natarajan, Margham Publications, Chennai.

Reference Books

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd.Chennai.
2. R.S.N. Pillai And Bagavathi, Business Law , S. Chand Publishing.
3. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Pvt. Limited,Chennai.
4. T.S. Reddy & Dr Y. Hariprasad Reddy, Management Accounting. Margham Publications, Chennai.

Website and e-learning source

1. <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
2. <https://dea.gov.in/sites/default/files/moneylaunderingact.pdf>
3. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	To make the students familiar with the concepts of Commerce and Industry.	K1,K2
CO2	To encourage and motivate the students for the Accounting Education.	K1,K2,K4
CO3	To Analyze the Various classification of Markets and Marketing.	K1,K2,K3
CO4	To make the students aware towards the various commercial Laws.	K1,K2,K5
CO5	To aware the types of Taxation and slab rates.	K1,K2,K6

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	-	2	-	1	1	3	3	3	3	1
CO2	3	3	3	-	-	-	1	2	3	3	3	3	2
CO3	3	3	3	2	2	-	-	2	3	3	3	3	2
CO4	3	3	3	2	2	-	1	1	3	3	3	3	1
CO5	3	3	3	-	-	-	-	2	3	3	3	3	1

COURSE DESCRIPTORS

Title of the Course	FINANCIAL ACCOUNTING II	Hours/Week	05
Course Code	AUCCM21	Credits	05
Category	Core-III	Year & Semester	II & III
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- The Students are able to prepare different kinds of accounts such as Hire purchase and Installments' System
- To understand the preparation of Branch accounts.
- To understand the allocation of Expenses under Departmental Accounts.
- To gain an understanding about partnership accounts relating to Admission and retirement.
- To provide knowledge to the learners regarding partnership accounts relating to dissolution of firm.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Hire Purchase and Instalment System: Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	CO1	K1 K2 K3
UNIT-II	Branch Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)	CO2	K1 K2 K3 K4
UNIT-III	Departmental Accounts: Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.	CO3	K1 K2 K3
UNIT-IV	Partnership Accounts - I Partnership Accounts: Fundamentals of Partnership-Partnership deed –Admission of a Partner – Revaluation Account- Partners Capital Account- Goodwill - Methods of Valuation of Goodwill - Retirement of a partner- Death of a Partner.	CO4	K1 K2 K3 K4 K5

UNIT-V	Partnership Accounts-II Dissolution of partnership-Methods – Settlement of Accounts Regarding Losses and Assets-Realization account-Preparation of Balance Sheet-One or more Partners insolvent-All partners insolvent- Application of Garner Vs Murray Theory-Accounting Treatment- Piecemeal Distribution.	CO5	K1 K2 K3 K4 K5
THEORY – 20%, PROBLEMS – 80%.			
Recommended Text Books <ol style="list-style-type: none"> 1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. 2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi. 3. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. 4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi. 5. T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai. 			
Reference Books <ol style="list-style-type: none"> 1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida. 2. Dr.Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai. 3. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai. 4. Tulsian , Advanced Accounting, Tata MC. Graw hills, India. 5. Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi. 			
NOTE: Latest Edition of Textbooks May be Used			
Website and e-learning source <ol style="list-style-type: none"> 1) https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1 2) https://www.slideshare.net/ramusakha/basics-of-financial-accounting 3) https://www.accountingtools.com/articles/what-is-a-single-entry-system.html 			

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	To evaluate the Hire purchase accounts and Instalment systems	K1,K2,K3
CO2	To prepare Branch accounts	K1,K2,K3,K4
CO3	To Prepare Departmental Accounts	K1,K2,K3
CO4	To understand the accounting treatment for admission and retirement in partnership	K1,K2,K3,K4,K5
CO5	To know settlement of accounts at the time of dissolution of a firm	K1,K2,K3,K4,K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	-	2	2	2	2	-	-	-	-	-	2	1
CO2	3	-	2	2	2	2	3	-	-	-	-	2	1
CO3	3	-	2	2	2	2	3	-	-	-	-	2	1
CO4	3	2	2	2	2	2	2	-	-	-	3	2	3
CO5	3	2	2	2	2	2	2	-	-	-	3	2	3

COURSE DESCRIPTORS

Title of the Course	Business Law	Hours/Week	05
Course Code	AUCCM22	Credits	05
Category	Core-IV	Year & Semester	II & III
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To know the nature and objectives of Mercantile law and the essentials of valid contract
- To gain knowledge on performance contracts
- To be acquainted with the rules of Indemnity and Guarantee.
- To make aware of the essentials of Bailment and Pledge
- To understand the provisions relating to sale of goods.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract – Quasi Contract	CO1	K1 K2 K3
UNIT-II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance- Remedies for Breach of contract - Termination and Discharge of Contract	CO1 CO2	K1 K2 K3
UNIT-III	Contract of Indemnity and Guarantee: Meaning and Definition of Contract of Indemnity and Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety	CO3	K1 K2 K3
UNIT-IV	Bailment and Pledge: Bailment – Concept – Essentials - Classification of Bailment, Duties and Rights of Bailor and Bailee. Pledge - Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawnor and Pawnee.	CO3 CO4	K1 K2 K3

UNIT-V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	CO5	K1 K2 K3
Recommended Text Books <ol style="list-style-type: none"> 1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi. 2 R.S.N. Pillai – Business Law, S.Chand, New Delhi. 3 M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi 4 M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi. 5 Shusma Aurora, Business Law, Taxmann, New Delhi. 			
Reference Books <ol style="list-style-type: none"> 1. Preethi Agarwal, Business Law, CA foundation study material, Chennai. 2 Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai. 3 Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi. 4 D.Geet, Business Law NiraliPrakashan Publication, Pune. 5 M.R. Sreenivasan , Business Laws, Margham Publications, Chennai. 			
NOTE: Latest Edition of Textbooks May be Used			
Web Resources <ol style="list-style-type: none"> 1 www.cramerz.comwww.digitalbusinesslawgroup.com 2 http://swcu.libguides.com/buslaw 3 http://libguides.slu.edu/businesslaw 			

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Explain the Objectives and significance of Mercantile law	K1,K2,K3
CO2	Understand the clauses and exceptions of Indian Contract Act.	K1,K2,K3
CO3	Outline the contract of indemnity and guarantee	K1,K2,K3
CO4	Familiar with the provision relating to Bailment and Pledge	K1,K2,K3
CO5	Explain the various provisions of Sale of Goods Act 1930	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	2	2	2	-	2	-	2	-	3	2	2
CO2	3	3	2	-	2	1	-	-	2	-	3	2	2
CO3	3	3	2	-	2	1	-	-	1	-	3	2	1
CO4	3	3	2	2	2	-	-	-	2	-	2	2	-
CO5	3	3	2	2	2	2	2	2	2	2	3	3	2

COURSE DESCRIPTORS

Title of the Course	Business Environment	Hours/Week	04
Course Code	AUECM23A	Credits	03
Category	Elective-II	Year & Semester	I & II
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To understand the nexus between environment and business.
- To know the Political Environment in which the businesses operate.
- To gain an insight into Social and Cultural Environment.
- To familiarize the concepts of an Economic Environment.
- To learn the trends in Global Environment / Technological Environment

UNITS	Contents	COs	Cognitive Levels
UNIT-I	An Introduction The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.	CO1	K1 K2 K3 K4
UNIT-II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	CO1 CO2	K1 K2 K3 K4
UNIT-III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business –Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.	CO1 CO2 CO3	K1 K2 K3 K4

UNIT-IV	Economic Environment		
	Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business –	CO1	K1
	Macro Economic Parameters like GDP - Growth Rate of Population –	CO2	K2
	Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	CO3	K3
		CO4	K4
UNIT-V	Technological Environment	CO1	K1
	Technological Environment – Concept - Meaning- Features of	CO2	K2
	Technology-Sources of Technology Dynamics-Transfer of	CO3	K3
	Technology- Impact of Technology on Business - Status of	CO4	K4
	Technology in India- Determinants of Technological Environment.	CO5	

Recommended Text Books

1. C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4. Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

Reference Books

1. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, Business Environment, Pearson, New Delhi
3. S. Sankaran, Business Environment, Margham Publications, Chennai
4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey

NOTE: Latest Edition of Textbooks May be Used

Web Resources

- 1 www.mbaofficial.com
- 2 www.yourarticlelibrary.com
- 3 www.businesscasestudies.co.uk

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Remember the nexus between environment and business.	K1 K2 K3 K4
CO2	Apply the knowledge of Political Environment in which the businesses operate.	K1 K2 K3 K4
CO3	Analyze the various aspects of Social and Cultural Environment.	K1 K2 K3 K4
CO4	Evaluate the parameters in Economic Environment.	K1 K2 K3 K4
CO5	Create a conducive Technological Environment for business to operate globally.	K1 K2 K3 K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	-	-	3	2	2	2	-	-	3	2	-
CO2	3	2	-	-	2	2	2	2	-	-	3	2	-
CO3	3	2	-	-	2	2	2	2	-	-	2	1	-
CO4	3	2	-	-	3	2	2	2	-	-	3	2	-
CO5	3	2	2	2	2	3	2	2	2	2	3	3	2

COURSE DESCRIPTORS

Title of the Course	INSURANCE & RISK MANAGEMENT	Hours/Week	04
Course Code	AUECM23B	Credits	03
Category	Elective-II	Year & Semester	I & II
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To know the concepts and principles of contract of insurance
- To understand the basic features concepts of life insurance
- To gain knowledge on the principles of general insurance
- To examine the Insurance Regulatory and Development Authority 1999 (IRDA)
- To know the risk management process

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to Insurance: Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.	CO1	K1 K2 K3
UNIT-II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies -With and Without Profit Policies – Policies - Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance	CO1 CO2	K1 K2 K3 K4
UNIT-III	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.	CO1 CO3	K1 K2 K3 K4

UNIT-IV	Risk Management Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses– Risk Reduction - Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual. – Personal Risk Management.	CO4	K1 K2 K3 K4 K5
UNIT-V	IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999– Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA– Exposure/Prudential Norms - Summary Provisions of related Acts.	CO5	K1 K2 K3

Recommended Text Books

1. Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
- 2 Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
- 3 M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
- 4 Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
- 5 Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
- 6 Dr. A. Murthy Principles & Practice of Insurance Margham Publications, Chennai

Reference Books

1. John C.Hull, Risk Management and Financial Institutions (Wiley Finance), John Wiley & sons, New Jersey.
- 2 P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
- 3 Dr.Sunilkumar, Insurance and Risk Management, Gollgadia publishers, New Delhi.
- 4 Nalini Prava Tripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
- 5 Anand Ganguly – Insurance Management, New Age International Publishers.

NOTE: Latest Edition of Textbooks May be Used

Web Resources1 <https://www.mcminnlaw.com/principles-of-insurance-contracts/>2 <https://www.investopedia.com/terms/l/lifeinsurance.asp>3 https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Identify the workings of insurance and hedging	K1,K2,K3
CO2	Evaluate the types of insurance policies and settlement	K1, K2, K3, K4
CO3	Settle claims under various types of general insurance	K1, K2, K3, K4
CO4	Evaluate the assessment and retention of risk	K1, K2, K3, K4, K5
CO5	Know the protection provided for insurance policy holders under IRDA.	K1, K2, K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	-	-	2	2	2	-	2	1	3	2	1
CO2	3	3	2	2	2	2	2	2	2	2	3	2	1
CO3	3	3	2	2	2	2	2	2	2	2	3	2	1
CO4	3	3	2	2	2	2	2	2	2	2	3	2	1
CO5	3	3	-	-	2	-	-	-	2	-	3	2	-

COURSE DESCRIPTORS

Title of the Course	International Trade	Hours/Week	04
Course Code	AUECM23B	Credits	03
Category	Elective-II	Year & Semester	I & II
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To enable the students to familiarize with the basics of international trade.
- To know the various theories of international trade
- To impart knowledge about balance of trades and exchange rates.
- To gain knowledge about international institutions
- To gain insights on World Trade Organization

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to International trade- Meaning-Definition-Difference between Internal and International Trade- Importance of International Trade in the Global Context.	CO1	K1 K2 K3
UNIT-II	Theories of International Trade: Classical Theories-Adam smith's theory of Absolute Advantage-Ricardo's Comparative cost theory- Modern theories of International Trade-Heberler's opportunity. Cost theory-Heckler-Ohlin's modern theory- International trade and factor mobility theory-Pontiff's paradox - International trade and economic growth theory.	CO2	K1 K2 K3 K4
UNIT-III	Balance of Payments- components of Balance of payments-Current account, Capital account & Official settlement accounts- Disequilibrium in BOP- Methods of correcting Disequilibrium- Balance of Trade- Terms of Trade- Meaning -Definition -Difference between BOP and BOT.	CO3	K1 K2 K3 K4

UNIT-IV	International Economic Institutions- International Monetary System- Bretton Woods conference- IMF- Objectives, Organisational Structure- Membership- Quotas- Borrowing and Lending- Programme of IMF- SDRs- India and IMF- World Bank and UNCTAD.	CO4	K1 K2 K3 K4
UNIT-V	World Trade Organization (WTO)- Functions and objectives- Agricultural Agreements _GATS-TRIPS-TRIMS.	CO5	K1 K2 K3 K4

Recommended Text Books

1. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
- 5 BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai

Reference Books

1. Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2. Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3. Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4. S Sankaran , International Trade, Margham Publication, Chennai
5. C B Gupta, International Business, S Chand Publishing, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Web Resources

- 1 <https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/>
- 2 <https://www.economicsdiscussion.net/balance-of-payment/balance-of-paymentsinternationaltrade-economics/30644>
- 3 https://www.wto.org/english/thewto_e/countries_e/india_e.htm

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Distinguish between the concept of internal and international trade.	K1, K2, K3
CO2	Define the various theories of international trade.	K1, K2, K3, K4
CO3	Examine the balance of trade and exchange rates	K1, K2, K3, K4
CO4	Appraise the role of IMF and IBRD.	K1, K2, K3, K4
CO5	Define the workings of WTO and with special reference to India.	K1, K2, K3, K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	2	2	2	2	2	2	2	3	2	3
CO2	3	3	2	2	2	2	2	2	2	3	2	3	3
CO3	3	3	2	2	2	2	2	2	2	3	2	3	3
CO4	3	3	2	2	2	2	2	2	2	3	2	3	3
CO5	3	3	2	2	2	2	2	2	2	3	2	3	3

COURSE DESCRIPTORS

Title of the Course	INTERVIEW SKILLS AND CAREER DEVELOPMENT	Hours/Week	02
Course Code	AUSCM24	Credits	02
Category	SKILL ENHANCEMENT COURSE - II	Year & Semester	I & II
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To make students learn the art of presenting curriculum vitae in appropriate way
- To improve the employable skill.
- To get acquainted with group discussion procedure.
- To improve self confidence through mock interviews.
- Tips to improve overall personality development.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	INTRODUCTION Interview- Meaning- Definition-Types of an Interview- Process of an Interview- Purpose of an Interview- Writing Curriculum Vitae.	CO1	K1 K2 K3
UNIT-II	EMPLOYABILITY SKILLS Interpersonal Communication Skill- Critical Thinking Skills- Personal development and presentation skills.	CO2	K1 K2 K3
UNIT-III	INTERVIEW SKILLS Principles for Success - Do's and Don'ts before the Interview - During the Interview- Common Interview Errors – Interview Etiquette.	CO3	K1 K2 K3
UNIT-IV	GROUP DISCUSSION Meaning-Definition-Objectives of Group Discussion- Categories of Group Discussion- Tips for Successful Group Discussion.	CO4	K1 K2 K3
UNIT-V	SAMPLE INTERVIEW QUESTIONS Model Interview Questions for Discussion under competitive exams.	CO5	K1 K2 K3

Recommended Text Books:

1. Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.
2. Stephen P. Robbins and Timothy A. Judge(2014), Organizational Behavior 16th Edition: Prentice Hall.
3. Andrews, Sudhir. How to Succeed at Interviews. 21st (rep.) New Delhi.Tata McGraw- Hill 1988

Reference Books:

1. Heller, Robert.Effective leadership. Essential Manager series. Dk Publishing, 2002
2. Hindle, Tim. Reducing Stress. Essential Manager series. Dk Publishing, 2003
3. Pravesh Kumar. All about Self- Motivation. New Delhi. Goodwill Publishing House. 2005
4. Smith, B . Body Language. Delhi: Rohan Book Company. 2004

NOTE: Latest Edition of Textbooks May be Used**Web Resources**

1. <https://www.youtube.com/watch?v=Osa53-RYBk4&list=PLEiEAq2VkUUK56bAwcQTjwwN0PRs6zBb1>
2. https://career.sites.clemson.edu/michelin_career_center/career_development_recruiting/interviews/

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	The student will be able to understand that how to write curriculum vitae.	K1, K2, K3
CO2	The student will be able to acquire Knowledge of inter personnel communication skill.	K1, K2, K3
CO3	The student will be able to acquire the knowledge of interview skills.	K1, K2, K3
CO4	The student will be able to gain knowledge on categories of group discussion.	K1, K2, K3
CO5	The student will be able to gain practical knowledge on solving the competitive exam question paper	K1, K2, K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	2	2	3	2	2	-	2	3	3	2
CO2	3	3	3	2	2	3	2	2	-	2	3	3	2
CO3	3	3	3	2	2	3	2	2	-	2	3	3	2
CO4	3	3	3	2	2	3	2	2	-	2	3	3	2
CO5	3	3	3	2	2	3	2	2	-	2	3	3	2

COURSE DESCRIPTORS

Title of the Course	MS WORD FOR COMMERCE (PRACTICAL)	Hours/Week	02
Course Code	AUSPCM25	Credits	02
Category	SKILL ENHANCEMENT COURSE - II	Year & Semester	I & II
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To enable the students to know about the basic of MS Word & Text formatting
- To know the Layout & Design of the Document
- To impart knowledge about Tools of Document
- To gain knowledge about insert tables and charts
- To gain the knowledge about the prepare the projects.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to Microsoft Word Overview of Microsoft Word interface - Creating a new document- Opening, saving, and closing documents – Understanding the Ribbon and Tabs - Customizing the Quick Access Toolbar. Basic Text Formatting Font formatting (size, style, color) - Paragraph formatting (alignment, indentation, spacing) - Bullets and numbering - Using styles for consistent formatting.	CO1	K1 K2 K3
UNIT-II	Document Layout and Design Page setup (margins, orientation, size) - Headers and footers - Page numbering - Columns and section breaks. Working with Tables Creating and formatting tables - Inserting and deleting rows and columns - Merging and splitting cells - Sorting and filtering data in tables.	CO2	K1 K2 K3

UNIT-III	Collaboration and Review Tools Track Changes and Comments - Sharing and collaborating on documents - Protecting documents with passwords. Advanced Formatting and Styles Advanced formatting options - Creating and modifying styles - Table of Contents and Index.	CO3	K1 K2 K3
UNIT-IV	Insert and Format Graphic Element Insert shapes – pictures – screen shots – text boxes – artistic effect – picture effect – backgrounds – smart art graphics. Design Advanced Documents Find and replace formatting styles – Advanced page setup layout options – link text boxes.	CO4	K1 K2 K3
UNIT-V	Hands-on projects applying learned skill	CO5	K1 K2 K3

Recommended Reference Books:

1. Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.
2. Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.
3. Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.

NOTE: Latest Edition of Textbooks May be Used**Web Resources:**

1. Ms Word tutorial:<https://youtu.be/S-nHYzK-BVg>
2. <https://www.youtube.com/watch?v=2MCmnr2L50o>
3. https://www.youtube.com/watch?v=6zVFrdxD0Jk&list=PLLHRrAfRqTbP_WKQaz7pnzR6pkHr1lGRh&index=1
4. Materials :<https://support.microsoft.com/en-us/training>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Apply font formatting (size, style, color) to enhance text appearance.	K1, K2, K3
CO2	Set up page layout (margins, orientation, size) for documents.	K1, K2, K3
CO3	Explore advanced formatting options for enhanced document design.	K1, K2, K3
CO4	Insert and format shapes, pictures, and screenshots effectively.	K1, K2, K3
CO5	Create a fully formatted document incorporating text and graphics	K1, K2, K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	2	-	-	2	2	-	-	2	2	-	2
CO2	3	3	2	-	-	2	2	-	-	2	2	-	2
CO3	3	3	2	-	-	2	2	-	-	2	2	-	2
CO4	3	3	2	-	-	2	2	-	-	2	2	-	2
CO5	3	3	2	-	-	2	2	-	-	2	2	-	2

COURSE DESCRIPTORS

Title of the Course	CORPORATE ACCOUNTING I	Hours/Week	05
Course Code	AUCCM 31	Credits	05
Category	CORE-V	Year & Semester	II & III
Prerequisites	Higher Secondary Commerce	Regulation	2024

Objectives of the course:

1. To understand about the issue of shares and pro-rata allotment.
2. To understand the Underwriting of Shares and Redemption of Preference Shares L
3. To know about Issue and Redemption of Debentures.
4. To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
5. To examine the various methods of valuation of Goodwill and shares

UNITS	Contents	COs	Cognitive Levels
UNIT I	Issue of Shares & Reissue Issue of Shares – Premium - Discount - Forfeiture - Pro-rata allotment – Reissue.	CO1	K1, K2, K3
UNIT II	Underwriting of Shares/ Debentures Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting. Redemption of Preference Shares Redemption of Preference Shares–Provisions of Companies Act, 2013 – Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.	CO1 CO2	K1, K2, K3
UNIT III	Issue and Redemption of Debentures Debentures: Issue and Redemption – Meaning – Methods – In One lot– in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	CO1 CO2 CO3	K1, K2, K3
UNIT IV	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss.	CO4	K1, K2, K3

UNIT V	Valuation of Goodwill Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	CO5	K1, K2, K3, K4 K5
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Recommended Text Books

1. S. .P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2. R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3. Broman, Corporate Accounting, Taxmann, New Delhi.
4. Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5. M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Reference Books

- 1.T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
- 2.D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
- 3.Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
- 4.Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
- 5.PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

Website and e-learning source

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>
3. https://www.mca.gov.in/content/mca/global/en/acts_rules/ebooks/accountingstandards.html

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Prepare and account for various entries to be passed in case of issue of shares	K1, K2, K3,
CO2	Understand the Underwriting of shares and Redemption of preference shares.	K1, K2, K3
CO3	Have thorough knowledge about issue and redemption of Debentures.	K1, K2, K3,
CO4	Construct Financial Statements applying relevant accounting treatments	K1, K2, K3,
CO5	Compute the value of goodwill and shares under different methods and assess its applicability	K1, K2, K3, K4, K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	2	1	1	-	2	2	2	-
CO2	3	2	3	3	2	2	1	1	-	2	2	2	-
CO3	3	2	3	3	2	2	1	1	-	2	-	2	-
CO4	3	2	3	3	2	2	1	1	-	1	2	2	2
CO5	3	2	3	3	2	2	1	1	-	1	2	2	2

COURSE DESCRIPTORS

Title of the Course	COMPANY LAW	Hours/Week	05
Course Code	AUCCM 32	Credits	05
Category	CORE - VI	Year & Semester	II & III
Prerequisites	Higher Secondary Commerce	Regulation	2024

Objectives of the course:

1. To know Company Law 1956 and Companies Act 2013
2. To have an understanding on the formation of a company
3. To understand the requisites of meeting and resolution
4. To gain knowledge on the procedure to appoint and remove Directors
5. To familiarize with the various modes of winding up

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to Company Introduction of Company Act 1956 and Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liability Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members & Control.	CO1	K1, K2, K3
UNIT-II	Essential Documents required for companies: Formation of a Company – Promoter – Incorporation Documents – E-filing – Memorandum of Association – Contents - Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds - Misstatements – Liability for Misstatements – Certificate of Commencement of Business.	CO1 CO2	K1, K2, K3

UNIT III	Companies Meeting & Audit Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.	CO2, CO3	K1, K2, K3
UNIT IV	Management & Administration Company Management –Board of Directors – Qualification, Appointment, Powers, Duties, Liabilities, Remuneration & Removal of Directors. National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	CO4	K1, K2, K3
UNIT- V	Winding up of Company Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	CO5	K1, K2, K3

Recommended Text Books

1. N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4. Shusma Aurora, Business Law, Taxmann, New Delhi
5. M.C.Kuchal, Business Law, Vikas Publication, Noida

Reference Books

1. Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3. Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4. S.D. Geet, Business Law Nirali Prakashan Publication, Pune
5. Preethi Agarwal, Business Law, CA foundation study material

Website and e-learning source

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companiesact/companies-act 2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understand the classification of companies under the act	K1, K2, K3
CO2	Examine the contents of the Memorandum of Association & Articles of Association	K1, K2, K3
CO3	Know the qualification and disqualification of Auditors	K1, K2, K3
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	K1,K2,K3,
CO5	Analyse the modes of winding up	K1,K2,K3,

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	2	1	1	1	2	-	2	2
CO2	3	2	3	3	2	2	1	1	1	2	2	2	1
CO3	3	2	3	3	2	2	1	1	1	2	3	3	3
CO4	3	2	3	3	2	2	1	1	1	2	3	3	3
CO5	3	2	3	3	2	2	1	1	1	2	3	3	1

COURSE DESCRIPTORS

Title of the Course	BUSINESS LEGISLATION	Hours/Week	03
Course Code	AUECM 33A	Credits	03
Category	ELECTIVE -III	Year & Semester	II & III
Prerequisites	Higher Secondary in Commerce	Regulation	2024

Objectives of the course:

1. To impart knowledge on the Factories Act, 1948
2. To provide insights on the Foreign Exchange Management Act, 1999
3. To inculcate knowledge about the Prevention of Money Laundering Act, 2002
4. To enable the students to learn about the Competition Act 2002
5. To familiarise the students about the existence of Intellectual Property Rights

UNITS	Contents	COs	Cognitive Levels
UNIT I	Factories Act 1948 Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.	CO1	K1, K2, K3
UNIT II	Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.	CO2	K1, K2, K3

UNIT III	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.	CO3	K1, K2, K3
UNIT IV	Competition Act, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.	CO4	K1, K2, K3
UNIT-V	Intellectual Property Rights Intellectual property rights (IPR) – An Introduction – Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design.	CO5	K1, K2, K3

Recommended Text Books

1. Akhilleswar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2. R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
3. Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4. P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi

Reference Books

1. Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida
2. Shawn Kopel, Guide to business law, Oxford University Press, England
3. M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi
4. C.L. Bansal. Business law, Taxmann, New Delhi

Website and e-learning source

1. https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2. https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3. <https://stfrancislaw.com/blog/intellectual-property-rights/>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Acquire knowledge on Factories Act, 1948	K1, K2, K3
CO2	Analyse the role of Foreign Exchange Management Act, 1999	K1, K2, K3
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002	K1, K2, K3
CO4	Evaluate the importance of Competition Act, 2002	K1, K2, K3
CO5	Gain knowledge on Intelligence Property Rights	K1, K2, K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	1	2	2	1	2	1	-	-	1	-	2	1
CO2	3	2	1	2	2	2	2	-	-	2	2	2	1
CO3	3	1	2	2	2	1	1	-	-	1	2	2	1
CO4	3	2	3	2	2	2	1	-	-	-	2	2	2
CO5	3	2	2	2	1	2	2	-	-	-	-	2	1

COURSE DESCRIPTORS

Title of the Course	BUSINESS MATHEMATICS & STATISTICS	Hours/Week	03
Course Code	AUECM33B	Credits	03
Category	ELECTIVE III	Year & Semester	II & III
Prerequisites	HIGHER SECONDARY IN COMMERCE	Regulation	2024

Objectives of the course:

1. To Improve Knowledge on the basics of set Theory
2. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
3. To familiarize with the measures of central tendency
4. To conceptualize with correlation co-efficient
5. To gain knowledge on time series analysis

UNITS	Contents	COs	Cognitive Levels
UNIT I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.	CO1	K1, K2, K3, K4
UNIT II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	CO2	K1, K2, K3
UNIT III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co efficient.	CO3	K1, K2, K3, K4
UNIT IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	CO4	K3, K4, K5

UNIT V	Time Series Analysis and Index Numbers	CO5	K3, K4, K5, K6
	Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index Wholesale Index – Cost of Living Index.		

Recommended Text Books

1. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2. Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3. A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4. Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra
5. P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai

Reference Books

1. J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4. Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5. R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

Website and e-learning source

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understand the basics of Set Theory	K1, K2, K3, K4, K5
CO2	Familiarize with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	K1, K2, K3, K4, K5
CO3	Determine the various measures of central tendency	K1, K2, K3, K4, K5
CO4	Calculate the correlation and regression co-efficient.	K1, K2, K3, K4, K5
CO5	Assess problems on time series analysis	K1, K2, K3, K4, K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	1	1	-	-	-	-	2	-
CO2	3	2	3	3	3	2	2	-	1	1	-	2	-
CO3	3	1	3	3	3	1	2	-	-	-	-	2	-
CO4	3	2	3	3	3	1	1	-	-	1	-	2	-
CO5	3	1	3	3	3	1	1	-	-	1	-	2	-

COURSE DESCRIPTORS

Title of the Course	E- COMMERCE	Hours/Week	03
Course Code	AUECM33C	Credits	03
Category	ELECTIVE III	Year & Semester	II & III
Prerequisites	HIGHER SECONDARY IN COMMERCE	Regulation	2024

Objectives of the course:

1. To know the goals of electronic commerce
2. To understand the various Business models in emerging E-commerce areas
3. To have an insight on the internet marketing technologies
4. To understand the benefits and implementation of EDI
5. To understand the Digital Economy of E-commerce

UNITS	Contents	COs	Cognitive Levels
UNIT I	Introduction to E-Commerce Define E – Commerce - Main Activities of Electronic Commerce - Benefits of E-Commerce - Broad Goals of Electronic Commerce - Main Components of E-Commerce - Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce.	CO1	K1, K2, K3
UNIT II	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E - Commerce Areas – E - Retailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.	CO1 CO2	K1, K2, K3
UNIT III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.	CO1 CO2, CO3	K1, K2, K3, K4
UNIT IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System.	CO1 CO2, CO3 CO4	K3, K4, K5

UNIT V	Digital Economy in E-Commerce	CO1	
	Digital Economy - Threats in Computer Systems: Virus, Cyber Crime	CO2,	K3, K4,
	Network Security: Encryption, Protecting Web Server with a Firewall,	CO3,	
	Firewall and the Security Policy, Network Firewalls and Application	CO4	K5, K6
	Firewalls, Proxy Server. Issues in E Commerce Understanding Ethics, Social and Political Issues in E Commerce	CO5	

Recommended Text Books

1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3. David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4. Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw- Hill, Noida
5. W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai

Reference Books

1. Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2. Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3. Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4. Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5. J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London

Website and e-learning source

1. <https://www.investopedia.com/terms/e/ecommerce.asp>
2. <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basiccommerce-marketing-concepts/>
3. <https://techbullion.com/the-importance-of-ethics-in-ecommerce/>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understand the role and features of world wide web	K1, K2, K3
CO2	Understand the Benefits and model of e-tailing	K1, K2, K3
CO3	Use the web enabled services	K1, K2, K3
CO4	Understand the Electronic Data Interchange and payments	K1, K2, K3
CO5	Know about the Digital Economy and Ethics	K1, K2, K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	1	2	2	2	2	-	2	3	3	3
CO2	3	2	2	2	2	3	3	3	1	2	3	3	3
CO3	3	2	2	2	1	2	2	3	1	2	3	3	3
CO4	3	2	2	2	2	2	2	3	1	2	3	3	3
CO5	3	2	2	2	2	2	2	2	1	2	3	3	3

COURSE DESCRIPTORS

Title of the Course	ACCOUNTING USING FOR EXCEL	Hours/Week	01
Course Code	AUSPCM34	Credits	01
Category	SKILL ENHANCEMENT COURSE	Year & Semester	II & III
Prerequisites	HIGHER SECONDARY IN COMMERCE	Regulation	2024

Objectives of the course:

1. To Learn about accounting interest rates and functions.
2. To Learn about the financial function on Excel Programme for Accounting.

UNITS	Contents	COs	Cognitive Levels
UNIT I	<p>Using Financial Functions (Part 1) ACCRINT function</p> <p>Returns the accrued interest for a security that pays periodic interest ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient AMORLINC function - Returns the depreciation for each accounting period COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date COUPNCD function - Returns the next coupon date after the settlement date COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date COUPPCD function - Returns the previous coupon date before the settlement date CUMIPMT function - Returns the cumulative interest paid between two periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods</p>	CO1	K1, K2, K3, K4, K5

UNIT II	Using Financial Functions (Part 2) DB function Returns the depreciation of an asset for a specified period by using the fixed-declining balance method DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify DISC function - Returns the discount rate for a security DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction DURATION function - Returns the annual duration of a security with periodic interest payments EFFECT function - Returns the effective annual interest rate FV function - Returns the future value of an investment FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates	CO2	K1, K2, K3, K4, K5
UNIT III	Using Financial Functions (Part 3) INTRATE function Returns the interest rate for a fully invested security IPMT function - Returns the interest payment for an investment for a given period IRR function - Returns the internal rate of return for a series of cash flows ISPMT function - Calculates the interest paid during a specific period of an investment MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100 MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates NOMINAL function - Returns the annual nominal interest rate NPER function - Returns the number of periods for an investment NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period ODDFYIELD function - Returns the yield of a security with an odd first period ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period ODDLYIELD function - Returns the yield of a security with an odd last period	CO2, CO3	K1, K2, K3, K4, K5
UNIT IV	Using Financial Functions (Part 4) PDURATION function (Excel 2013) Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per \$100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per \$100 face value of a discounted security PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment	CO4	K1, K2, K3, K4, K5

UNIT-V	Using Financial Functions (Part 5) SLN function Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity	CO5	K1, K2, K3, K4, K5
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Recommended Text Books

1. Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2. George J. Wright(2023),"EXCEL 2023: The Beginners Guide to Master".
3. L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understand about the Accounting rate of interest.	K1, K2, K3, K4, K5
CO2	Analyze about the return on depreciation.	K1, K2, K3, K4, K5
CO3	Excute the INTRATE function of Excel	K1, K2, K3, K4, K5
CO4	Enumerate the Returns the payment.	K1, K2, K3, K4, K5
CO5	Evaluate the straight-line depreciation of an asset	K1, K2, K3, K4, K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	2	1	-	-	2	3	3
CO2	3	3	3	2	3	2	2	1	-	-	2	3	3
CO3	3	3	3	2	3	2	2	1	-	-	2	3	3
CO4	3	3	3	2	3	2	2	1	-	-	2	3	3
CO5	3	3	3	2	3	2	2	1	-	-	2	3	3

COURSE DESCRIPTORS

Title of the Course	EVERYDAY BANKING	Hours/Week	02
Course Code	AUSCM35	Credits	02
Category	SKILL ENHANCEMENT COURSE	Year & Semester	II & III
Prerequisites	HIGHER SECONDARY IN COMMERCE	Regulation	2024

Objectives of the course:

1. To introduce the basic concepts of banking and related documents and process
2. To enable the students to gain knowledge about the modern banking techniques and related terms.

UNITS	Contents	COs	Cognitive Levels
UNIT I	Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft	CO1	K1, K2, K3, K4
UNIT II	Application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT – RTGS – Form filling for Fund transfer.	CO2	K1, K2, K3
UNIT III	On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer – Payment of bills – Utility payments	CO2, CO3	K1, K2, K3, K4
UNIT IV	Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance –Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles	CO4	K3, K4, K5

UNIT-V	Process at Bank Branch-ATM- User ID MPIN- change of MPIN – IMPS (Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money) - NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications - Tracking Spending habits – Cash back- Safe banking methods.	CO5	K3, K4, K5, K6
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Recommended Text Books

1. B. Santhanam- Banking & Financial systems, Margham Publications

Reference Books

1. S.N. Maheshwari Banking theory, law and practice, Kalyani Publications
2. Parameswaran- Indian Banking, S. Chand & Co.

Website and e-learning source

1. https://en.wikipedia.org/wiki/Online_banking
2. <https://www.sbi.co.in/portal/web/services/internet-banking>
3. <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
4. <https://www.investopedia.com/terms/m/mobile-banking.asp>
5. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Exhibit the skill to perform basic banking operations and distinguish between basic documents	K1, K2, K3, K4
CO2	Understand filling up of applications and transfer of funds	K1, K2, K3
CO3	Execute Online Banking	K1, K2, K3, K4
CO4	Perform Mobile banking and related transactions	K3, K4, K5
CO5	Understand mobile payment system by using various modes	K3, K4, K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
C01	3	2	-	-	1	2	2	2	2	2	2	2	2
C02	3	3	3	3	2	2	2	2	-	2	2	2	2
C03	3	3	3	3	2	2	2	2	-	2	2	2	2
C04	3	2	2	2	2	2	2	-	2	-	2	2	2
C05	3	2	2	2	2	-	2	-	-	-	2	2	2