**ANNAMALAI UNIVERSITY**

**Affiliated Colleges**

**113. B.Com. Finance and Accounting**

Programme Structure and Scheme of Examination (under CBCS)

(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Course Code** | **Part** | **Study Components & Course Title** | **Credit** | **Hours/Week** | **Maximum Marks** |
| **CIA** | **ESE** | **Total** |
|  |  | **SEMESTER – I** |  |  |  |  |  |
| 23UTAML1123UHINL1123UFREL11 | I | Language- Iபொது தமிழ்- I Hindi-I French-I  | 3 | 6 | 25 | 75 | 100 |
| 23UENGL12 | II |  General English-I  | 3 | 6 | 25 | 75 | 100 |
| 23UFIAC13 | III |  Core Paper I – Financial Accounting I | 5 | 5 | 25 | 75 | 100 |
| 23UFIAC14 | III |  Core Paper II - Principles of Management | 5 | 5 | 25 | 75 | 100 |
| 23UFIAE15-123UFIAE15-223UFIAE15-3 | III |  Elective - I  Choose any 1 out of 3 Business Communication Indian Economic Development Business Economics | 3 | 4 | 25 | 75 | 100 |
| 23UTAMB16/23UTAMA16 | IV | Skill Enhancement Course – 1 (NME-I) /\* Basic Tamil – I/ Advanced Tamil – I | 2 | 2 | 25 | 75 | 100 |
| 23UCOMF17 | Foundation Course: Fundamentals of Business Studies | 2 | 2 | 25 | 75 | 100 |
|  |  | **Total** | **23** | **30** |  |  | **700** |
|  |  | **SEMESTER – II** |  |  |  |  |  |
| 23UTAML2123UHINL2123UFREL21 | I | Language-II பொது தமிழ்- II Hindi – II French-II | 3 | 6 | 25 | 75 | 100 |
| 23UENGL22 | II | General English -II | 3 | 6 | 25 | 75 | 100 |
| 23UFIAC23 | III | Core Paper III – Financial Accounting II | 5 | 5 | 25 | 75 | 100 |
| 23UFIAC24 | III | Core Paper IV-Business Law | 5 | 5 | 25 | 75 | 100 |
| 23UFIAE25-123UFIAE25-223UFIAE25-3 | III | Elective - IIChoose any 1 out of 3Human Resource ManagementInternational TradeWorking Capital Management | 3 | 4 | 25 | 75 | 100 |
| 23UTAMB26/23UTAMA26 | IV | Skill Enhancement Course – 2 (NME-II) /\* Basic Tamil – I/ Advanced Tamil – I | 2 | 2 | 25 | 75 | 100 |
| 23USECG27 | Skill Enhancement Course – 3 INTERNET AND ITS APPLICATIONS (Common Paper) | 2 | 2 | 25 | 75 | 100 |
|  |  | **TOTAL** | **23** | **30** |  |  | **700** |

**List of Non-Major Elective Courses Offered to Other Departments**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Semester** | **Course Code** | **Course Title** | **H/W** | **C** | **CIA** | **ESE** | **Total** |
| I |  23UFIAN16 | Digital Banking | 2 | 2 | 25 | 75 | 100 |
| II |  23UFIAN26 | Fundamentals of Fintech | 2 | 2 | 25 | 75 | 100 |

\* PART-IV: NME / Basic Tamil / Advanced Tamil (Any one)

Students who have not studied Tamil upto 12th Standardand have taken any Language other than Tamil in Part-I, must choose Basic Tamil-I in First Semester & Basic Tamil-II in Second Semester.

Students who have studied Tamil upto 10th & 12th Standardand have taken any Language other than Tamil in Part-I, must choose Advanced Tamil-I in First Semester and Advanced Tamil-II in Second Semester.

|  |
| --- |
| **Methods of Evaluation** |
| **Internal Evaluation** | Continuous Internal Assessment Test | 25 Marks |
| Assignments |
| Seminars |
| Attendance and Class Participation |
| **External Evaluation** | End Semester Examination | 75 Marks |
|  | Total | 100 Marks |
| **Methods of Assessment** |
| **Recall(K1)** | Simple definitions, MCQ, Recall steps, Concept definitions |
| **Understand/ Comprehend(K2)** | MCQ, True/False, Short essays, Concept explanations, Short summary or overview |
| **Application (K3)** | Suggest idea/ concept with examples, Suggest formulae, Solve problems, Observe, Explain |
| **Analyze(K4)** | Problem-solving questions, Finish a procedure in many steps, Differentiate Between various ideas, Map knowledge |
| **Evaluate(K5)** | Longer essay/ Evaluation essay, Critique or justify with pros and cons |
| **Create(K6)** | Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations |

**Core – I: Financial Accounting - I**

| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | **Total** |
| **23UFIAC13** | **5** |  |  |  | **5** | **5** | **25** | **75** | **100** |
| **Learning Objectives** |
| **LO1** | To understand the basic accounting concepts and standards. |
| **LO2** | To know the basis for calculating business profits. |
| **LO3** | To familiarize with the accounting treatment of depreciation. |
| **LO4** | To learn the methods of calculating profit for single entry system. |
| **LO5** | To gain knowledge on the accounting treatment of insurance claims. |
| **Prerequisites: Should have studied Accountancy in XII Std** |
| **Unit** | **Contents** | **No. of Hours** |
| 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 | **15** |
| 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. | **15** |
| 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  | **15** |
| 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. | **15** |
| 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) | **15** |
| **TOTAL** | **75** |
| **THEORY 20% & PROBLEM 80%** |

| **CO** | **Course Outcomes** |
| --- | --- |
| CO1 | Remember the concept of rectification of errors and Bank reconciliation statements |
| CO2 | Apply the knowledge in preparing detailed accounts of sole trading concerns  |
| CO3 | Analyse the various methods of providing depreciation |
| CO4 | Evaluate the methods of calculation of profit |
| CO5 | Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.  |
| **Textbooks** |
|  | S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. |
|  | S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.  |
|  | ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. |
|  | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. |
|  | R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. |
| **Reference Books** |
|  | Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai. |
|  | Tulsian , Advanced Accounting, Tata McGraw Hills, Noida. |
|  | Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi. |
|  | Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi. |
|  | Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida. |
| **NOTE: Latest Edition of Textbooks May be Used** |
| **Web Resources** |
|  | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> |
|  | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> |
|  | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 15 | 13 | 11 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 3 | 2.6 | 2.2 | 2 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**Core – II: Principles of management**

| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | **Total** |
| **23UFIAC14** | **5** |  |  |  | **5** | **5** | **25** | **75** | **100** |
| **Learning Objectives** |
| **LO1** | To understand the basic management concepts and functions |
| **LO2** | To know the various techniques of planning and decision making |
| **LO3** | To familiarize with the concepts of organisation structure  |
| **LO4** | To gain knowledge about the various components of staffing |
| **LO5** | To enable the students in understanding the control techniques of management |
| **Prerequisites: Should have studied Commerce in XII Std** |
| **Unit** | **Contents** | **No. of Hours** |
| 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.  | **15** |
| 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.  | **15** |
| 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. | **15** |
| 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]. | **15** |
| 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]. | **15** |
|  | **Total** | **75** |
| **Course Outcomes** |
| **CO1** | Demonstrate the importance of principles of management. |
| **CO2** | Paraphrase the importance of planning and decision making in an organization. |
| **CO3** | Comprehend the concept of various authorizes and responsibilities of an organization. |
| **CO4** | Enumerate the various methods of Performance appraisal |
| **CO5** | Demonstrate the notion of directing, co-coordination and control in the management. |
| **Textbooks** |
| 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 | Grifffin, 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. |
| **NOTE: Latest Edition of Textbooks May be Used** |
| **Web Resources** |
| 1 | <http://www.universityofcalicut.info/sy1/management> |
| 2 | <https://www.managementstudyguide.com/manpower-planning.htm> |
| 3 | <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392> |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO2** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 12 | 15 | 11 | 10 | 10 | 8 | 15 | 10 | 11 |
| **AVERAGE** | 3 | 2 | 2.4 | 3 | 2.2 | 2 | 2 | 1.6 | 3 | 2 | 2.2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**Departmental Elective I – Business Communication**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total** |
| **23UFIAE15-1** | **4** |  |  |  | **3** | **4** | 25 | 75 | 100 |
| **Learning Objectives** |
| **LO1** | To enable the students to know about the principles, objectives and importance of communication in commerce and trade.  |
| **LO2** | To develop the students to understand about trade enquiries |
| **LO3** | To make the students aware about various types of business correspondence.  |
| **LO4** | To develop the students to write business reports. |
| **LO5** | To enable the learners to update with various types of interview |
| **Prerequisites: Should have studied Commerce in XII Std** |
| **Unit** | **Contents** | **No. of Hours** |
| 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 | **12** |
| II | **Trade Enquiries**Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters | **12** |
| III | **Banking 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  | **12** |
| 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  | **12** |
| V | **Application Letters**Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech | **12** |
|   | **TOTAL** | **60** |
| **CO** | **Course Outcomes** |
| **CO1** | Acquire the basic concept of business communication.  |
| **CO2** | Exposed to effective business letter |
| **CO3** | Paraphrase the concept of various correspondences. |
| **CO4** | Prepare Secretarial Correspondence like agenda, minutesandvarious business reports. |
| **CO5** | Acquire the skill of preparing an effective resume |
| **Textbooks** |
| **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** | RithikaMotwani, 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 Ltd- NewDelhi. |
| **5** | Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore. |
| **NOTE: Latest Edition of Textbooks May be Used** |
| **Web Resources** |
| **1** | https://accountingseekho.com/ |
| **2** | https://www.testpreptraining.com/business-communications-practice-exam-questions |
| **3** | https://bachelors.online.nmims.edu/degree-programs |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO2** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 |
| **CO3** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 15 | 15 | 15 | 10 | 10 | 10 | 11 | 10 | 10 | 10 |
| **AVERAGE** | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2.2 | 2 | 2 | 2 |

**3-Strong, 2-Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**Departmental Elective I - Indian Economic Development**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total** |
| **23UFIAE15-2** | 4 |  |  |  | 3 | 4 | 25 | 75 | 100 |
| **Learning Objectives** |
| **LO1** | To understand the concepts of Economic growth and development |
| **LO2** | To know the features and factors affecting economic development |
| **LO3** | To gain understanding about the calculation of national income |
| **LO4** | To examine the role of public finance in economic development |
| **LO5** | To understand the causes of inflation |
| **Prerequisites: Should have studied Commerce in XII Std** |
| **Unit** | **Contents** | **No. of Hours** |
| I | **Economic Development And Growth** Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.  | **12** |
| II | **Economic Development**Factors Effecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development | **12** |
| III | **National Income** Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare | **12** |
| 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 Deficit -Revenue, Budgetary, Primary and Fiscal,Deficit Financing. | **12** |
| 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. | **12** |
|  | **TOTAL** | **60** |
| **CO** | **Course Outcomes** |
| **CO1** | Elaborate the role of State and Market in Economic Development |
| **CO2** | Explain the Sectorial contribution to National Income |
| **CO3** | Illustrate and Compare National Income at constant and current prices. |
| **CO4** | Describe the canons of public expenditure |
| **CO5** | Understand the theories of money and supply |
| **Textbooks** |
| 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, Mc.Graw Hill, Noida. |
| 4 | NitinSinghania, Indian Economy, Mc.Graw Hill, Noida. |
| 5 | Sanjeverma, The Indian Economy, unique publication, Shimla. |
| **Reference Books** |
| 1 | GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi. |
| 2 | Sukumoychakravarthy : Development Planning- Indian Experience, OUP, New Delhi. |
| 3 | Ramesh Singh, Indian Economy, Mc.Graw Hill, Noida. |
| 4 | Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi. |
| 5 | Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad |
| **NOTE: Latest Edition of Textbooks May be Used** |
| **Web Resources** |
| 1 | http://www.jstor.org |
| 2 | http://www.indiastat.com |
| 3 | http://www.epw.in |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 10 | 14 | 15 | 10 | 10 | 10 | 10 | 10 | 13 | 10 |
| **AVERAGE** | 3 | 2 | 2.8 | 3 | 2 | 2 | 2 | 2 | 2 | 2.2 | 2 |

**3-Strong, 2-Medium , 1- Low**

**FIRST YEAR – SEMESTER – I**

**Departmental Elective 1 – Business Economics**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total** |
| **23UFIAE15-3** | 4 |  |  |  | 3 | 4 | 25 | 75 | 100 |
| **Learning Objectives** |
| **LO1** | To understand the approaches to economic analysis |
| **LO2** | To know the various determinants of demand |
| **LO3** | To gain knowledge on concept and features of consumer behaviour |
| **LO4** | To learn the laws of variable proportions |
| **LO5** | To enable the students to understand the objectives and importance of pricing policy |
| **Prerequisites: Should have studied Commerce in XII Std** |
| **Unit** | **Contents** | **No. of Hours** |
| 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:- Inflation, Depression, Recession, Recovery, Reflation and Deflation. | **12** |
| II | **Demand & Supply Functions**Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.  | **12** |
| III | **Consumer Behaviour**Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and 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. | **12** |
| IV | **Theory of Production**Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium  | **12** |
| V | **Product Pricing**Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve | **12** |
|  | **TOTAL** | **60** |
| **CO** | **Course Outcomes** |
| **CO1** | Explain the positive and negative approaches in economic analysis |
| **CO2** | Evaluate the factors of demand forecasting |
| **CO3** | Know the assumptions and significance of indifference curve |
| **CO4** | Outline the internal and external economies of scale |
| **CO5** | Relate and apply the various methods of pricing |
| **Textbooks** |
| 1 | H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi. |
| 2 | C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03. |
| 3 | Aryamala.T, Business Economics, Vijay Nocole, Chennai. |
| 4 | T.P Jain, Business Ecomnomics, Global Publication Pvt.Ltd, Chennai. |
| 5 | D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai. |
| **Reference Books** |
| 1 | S.Shankaran, 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 Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai. |
| **NOTE: Latest Edition of Textbooks May be Used** |
| **Web Resources** |
| 1 | https://youtube.com/channel/UC69\_-P77nf5-rKrjcpVEsqQ |
| 2 | https://www.icsi.edu/ |
| 3 | https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160 |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 14 | 11 | 10 | 10 | 10 | 10 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2.8 | 2.2 | 2 | 2 | 2 | 2 | 2 | 2 |

**3-Strong, 2-Medium , 1- Low**

|  |  |  |  |  |  |
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| **Subject Code** | **SKILL ENHANCEMENT COURSE-1** **(NME-I)****DIGITAL BANKING** | **L** | **T** | **P** | **C** |
| **23UFIAN16** | **2** |  |  | **2** |

|  |
| --- |
| **Learning Objectives:** |
| **LO1:**  | To acquaint students with knowledge of Digital Banking Products. |
| **LO2:** | To enable the students to understand the knowledge of Digital Payment System |
| **LO3:** | To impart the students to understand the new concepts of Mobile and Internet Banking  |
| **LO4:** | To enables the students to have depth knowledge in point of sale terminals |
| **LO5:**  | To understand the ATM and cash deposit system |
| **Course Outcomes:** |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Explain the need for digital banking products and the usage of cards. |
| **CO2:** | Classify the usage of various payment systems. |
| **CO3:** | Discuss the profitability, risk management and frauds of Mobile and internet banking. |
| **CO4:** | Analyse the approval processes of POS terminals. |
| **CO5:** | Explain the product features and services of ATM and Cash Deposit Machine. |

**Unit I: Digital Banking Products**

Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards -NewTechnologies-Europay,MasterandVisaCard(EMV)-TapandGo,NearFieldCommunication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for DigitalBankingProducts -DigitalLending–DigitalLendingProcess-Non-Performing-Asset(NPA.

**Unit II: Payment System**

Overview of Domestic and Global Payment systems -RuPay and RuPay Secure -ImmediatePaymentService(IMPS)–NationalUnifiedUSSDPlatform(NUUP)-NationalAutomatedClearingHouse(NACH)-AadhaarEnabledPaymentSystem(AEPS)–ChequeTruncation System (CTS) –Real Time Gross Settlement Systems (RTGS)–National Electronic FundTransfer(NEFT) -InnovativeBanking&Payment Systems.

**Unit III**: **Mobile and Internet Banking**

Mobile & Internet Banking - Overview – Product Features andDiversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites,IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security - BlockchainTechnology-Types-Crypto currencyandBitcoins

**Unit IV**:**Point of Sale Terminals**

Point of Sale (POS) Terminals - Overview - Features - Approval processesfor POS Terminals - Key Components of POS - Hardware - Software - User Interface Design - CloudbasedPoint of Sale – Cloud Computing-BenefitsofPOSin RetailBusiness.

**Unit V**:**Automated Teller Machine and Cash Deposit Systems**

Automated Teller Machine(ATM) - CashDeposit Machine(CDM)& Cash Recyclers - Overview -Features - ATM Instant Money TransferSystems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, BrownLabel and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security,SurveillanceandFraudPrevention.

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| **Recent Trends in Digital Banking**  |
| Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination. |

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| **Text Books:** |
| 1. | IIBF,2019. Digital Banking. Taxmann Publications, New Delhi |
| 2. | Gordon E. & Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi |
| 3. | Ravindra Kumar and Manish Deshpande. 2016 E-Banking. Pacific Books International, 2016. |
| 4. | Uppal R.K. 2017 E-Banking: The Indian Experience. Bharti Publications, 2017. |

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| **Supplementary Readings:** |
| 1. | Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.. |
| 2. | Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited, New Delhi. |
| 3. | Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai |
| 4. | SubbaRao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai. |
| **Web Reference:** |
| 1 | <https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf> |
| 2 | <http://www.himpub.com/documents/Chapter1859.pdf>. |

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| --- | --- | --- | --- | --- | --- |
| **Subject code** | **FOUNDATION COURSE FUNDAMENTALS OF BUSINESS STUDIES** | **L** | **T** | **P** | **C** |
| **23UCOMF17** | **2** |  |  | **2** |

A bridge course for the students of commerce faculty is conducted every year to get the students the knowledge of commerce faculty. The main objective of the course is to bridge the gap between subjects studied at School level and subjects they would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educational courses. Bridge course is preparative course for college level course with an academic curriculum that is offered to enhance the knowledge of the students by means of preparing for the intellectual challenges of commerce subject and to know basic information about core subject.

Bridge courses are the tool to help students to success in their graduate level studies. It is also a pre requisite and foundational course to know the basic information about commerce subjects.

 **FUNDAMENTALS OF BUSINESS STUDIES**

**Objective**

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programme.

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| **Course Outcomes:** |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | To make the students familiar with the basic concepts of commerce, and Management Fields. |
| **CO2:** | To encourage and motivate the Students for the Commerce Education. |
| **CO3:** | To make the students aware towards the various branches of commerce for Example, Accounts, Banking and Auditing. |

**Unit I Commerce-Introduction**

Definition of Commerce -Importance’s of Commerce -Meaning of barter system --business-industry-trade-hindrances of trade-branches of Commerce.

**Unit II Accounting-Introduction**

Book-Keeping-Meaning -Definition –Objectives-Accounting-Meaning –Definition-Objectives-Importance-Functions-Advantages-Limitations-Methodsof Accounting-Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts-Real Accounts-Nominal Accounts.

**Unit III Marketing and Advertising**

Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer –Standardization and Grading -Pricing –Kinds of Pricing -AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media

**Unit IV Auditing & Entrepreneurial Development**

Introduction of Auditing -Origin and Evolution –Definition -Features of Auditing -Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing –Basic Principles of Audit-Classification of Audit- Entrepreneurial Development-Characteristics of an entrepreneur-Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs

**Unit V: Income Tax Law and Practice**

Tax history-Types –Various Terms in Tax- Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration – Slab Rate –Filing of Returns – Residential Status.

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| **Text Books:** |
| 1. | L.M. Prasad, Principles of Manaement, 2022 S.Chand&Sons Co. Ltd, New Delhi. |
| 2. | S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi. |
| 3. | Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi |
| 4. | Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai |
| 5. | Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai. |
| 6. | T. Srinivasan2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai. |

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| **Subject Code** | பொது தமிழ்- II | **L** | **T** | **P** | **C** |
| **23UTAML21** | **6** |  |  | **3** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Subject Code** | **GENERAL ENGLISH - II** | **L** | **T** | **P** | **C** |
| **23UENGL22** | **6** |  |  | **3** |

**FIRST YEAR – SEMESTER - II**

**Core – III: Financial Accounting-ii**

| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | **Total** |
| **23UFIAC23** | **5** |  |  |  | **5** | **5** | **25** | **75** | **100** |
| **Learning Objectives** |
| **LO1** | The students are able to prepare different kinds of accounts such Higher purchase and Instalments System. |
| **LO2** | To understand the allocation of expenses under departmental accounts |
| **LO3** | To gain an understanding about partnership accounts relating to Admission and retirement |
| **LO4** | Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm |
| **LO5** | To know the requirements of international accounting standards |
| **Prerequisites: Should have studied Accountancy in XII Std** |
| **Unit** | **Contents** | **No. of Hours** |
| 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 | **15** |
| II | **Branch and Departmental Accounts** Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.  | **15** |
| III | **Partnership Accounts - I**Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.  | **15** |
| IV | **Partnership Accounts - II** Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.  | **15** |
| V | **Accounting Standards for financial reporting (Theory only)**Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in IndiaRole of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS. | **15** |
|  | **TOTAL** | **75** |
| **THEORY 20% & PROBLEMS 80%** |
| **Course Outcomes** |
| **CO1** | To evaluate the Hire purchase accounts and Instalment systems |
| **CO2** | To prepare Branch accounts and Departmental Accounts |
| **CO3** | To understand the accounting treatment for admission and retirement in partnership |
| **CO4** | To know Settlement of accounts at the time of dissolution of a firm. |
| **CO5** | To elaborate the role of IFRS |
| **Textbooks** |
| 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** |
| 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** |
| **Web Resources** |
| 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> |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 16 | 11 | 14 | 15 | 14 | 12 | 11 | 11 | 15 | 11 | 11 |
| **AVERAGE** | 3.2 | 2.2 | 2.8 | 3 | 2.8 | 2.4 | 2.2 | 2.2 | 3 | 2.2 | 2.2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**Core – IV: Business law**

| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | **Total** |
| **23UFIAC24** | **5** |  |  |  | **5** | **5** | **25** | **75** | **100** |
| **Learning Objectives** |
| **LO1** | To know the nature and objectives of Mercantile law and the essentials of valid contract |
| **LO2** | To gain knowledge on performance contracts |
| **LO3** | To be acquainted with the rules of Indemnity and Guarantee  |
| **LO4** | To make aware of the essentials of Bailment and pledge |
| **LO5** | To understand the provisions relating to sale of goods |
| **Prerequisites: Should have studied Commerce in XII Std** |
| **Unit** | **Contents** | **No. of Hours** |
| 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 | **15** |
| II | **Performance of Contract** Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for  Breach of contract - Termination and Discharge of Contract - Quasi Contract | **15** |
| III | **Contract of Indemnity and Guarantee** Contract of Indemnity and Contract of Guarantee - Extent of Surety’s Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –  | **15** |
| IV | **Bailment and Pledge**Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee. | **15** |
| V | **Sale of Goods Act 1930:** Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller  | **15** |
|  | **TOTAL** | **75** |

| **Course Outcome**  |
| --- |
| **CO1** | Explain the Objectives and significance of Mercantile law |
| **CO2** | Understand the clauses and exceptions of Indian Contract Act. |
| **CO3** | Outline the contract of indemnity and guarantee |
| **CO4** | Familiar with the provision relating to Bailment and Pledge |
| **CO5** | Explain the various provisions of Sale of Goods Act 1930 |
| **Textbooks** |
| 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** |
| 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 Nirali Prakashan Publication, Pune. |
| 5 | M.R. Sreenivasan , Business Laws, Margham Publications, Chennai. |
| **NOTE: Latest Edition of Textbooks May be Used** |
| **Web Resources** |
| 1 | [www.cramerz.comwww.digitalbusinesslawgroup.com](http://www.cramerz.comwww.digitalbusinesslawgroup.com) |
| 2 | <http://swcu.libguides.com/buslaw> |
| 3 | <http://libguides.slu.edu/businesslaw> |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO3** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**Departmental Elective II – Human Resource Management**

| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | **Total** |
| **23UFIAE 25-1** | **4** |  |  |  | **3** | **4** | **25** | **75** | **100** |
| **Learning Objectives**  |
| **C1** | To explore to the aspects relating of Human resource management |
| **C2** | Toequip with the various processes of Recruitment and Selection  |
| **C3** | To be acquainted with Training methods and the concept of Performance Appraisal |
| **C4** | To learn about Industrial Relations |
| **C5** | To assimilate knowledge on employee welfare. |
| **Prerequisite: Should have studied Commerce in XII Std** |

| **Unit** | **Contents** | **No. of Hours** |
| --- | --- | --- |
| I | **Introduction to HRM** Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification. | **12** |
| II | **RECRUITMENT AND SELECTION** Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.  | **12** |
| III | **TRAINING AND DEVELOPMENT** Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development. | **12** |
| IV | **INDUSTRIAL RELATIONS** Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – SettlementLabour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.. | **12** |
| V | **EMPLOYEE WELFARE**Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement &Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits | **12** |
|  | **TOTAL** | **60** |
| **CO** | **Course Outcomes** |
| **CO1** | Examine the role of HRM in the new ageorganisation and plan man power requirements andimplement techniques of job design. |
| **CO2** | Formulate action plans for employee Recruitment and Selection. |
| **CO3** | Choose appropriate methods of Trainning |
| **CO4** | Estimate, defend and handle legal compliance inHRM involving trade union disputes and employeeretention. |
| **CO5** | Formulate strategies for employee welfare. |
| **Textbooks** |
| 1 | Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida. |
| 2 | Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai. |
| 3 | Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune. |
| 4 | P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai. |
| **Reference Books** |
| 1 | L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi. |
| 2 | De Cenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India. |
| 3 | Dr.K.Sundar and Dr.J. Srinivasan, Human Resource Development, Margham Publications, Chennai. |
| 4 | Jane Weightman, Human Resource Management, VMP Publishers, Mumbai. |
| **NOTE: Latest Edition of Textbooks May be Used** |
| **Web Resources** |
| 1 | <https://hr.university/shrm/strategic-human-resource-management/> |
| 2 | <https://www.investopedia.com/terms/c/collective-bargaining.asp> |
| 3 | <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778> |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 |  3 | 2 | 2.2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**Departmental Elective II – International Trade**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total** |
| **23UFIAE 25-2** | 4 |  |  |  | 3 | 4 | 25 | 75 | 100 |
| **Learning Objectives**  |
| **LO1** | To enable students familiarise with the basics of International Trade.  |
| **LO2** | To know the various theories of international trade. |
| **LO3** | To impart knowledge about balance of trades and exchange rates.  |
| **LO4** | To gain knowledge about international institutions. |
| **LO5** | To gain insights on World Trade Organisation |
| **Prerequisite: Should have studied Commerce in XII Std** |
| **Unit** | **Contents** | **No. of Hours** |
| I | Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context | 12 |
| II | Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserizing growth theory. | 12 |
| 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 Payment adjustment Theories - Marshall Lerner mechanism.Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT. | 12 |
| IV | International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.  | 12 |
| V |  World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS. | 12 |
|  | **TOTAL** | **60** |

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| --- | --- |
| **CO** | **Course Outcomes** |
| **CO1** | Distinguish between the concept of internal and international trade. |
| **CO2** | Define the various theories of international trade. |
| **CO3** | Examine the balance of trade and exchange rates  |
| **CO4** | Appraise the role of IMF and IBRD. |
| **CO5** | Define the workings of WTO and with special reference to India.  |
| **Textbooks** |
| 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 | PunamAgarwal And JatinderKaur, International Business, Kalyani Publications, New Delhi |

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| 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-payments-international-trade-economics/30644 |
| 3 | https://www.wto.org/english/thewto\_e/countries\_e/india\_e.htm |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

**3-Strong, 2-Medium , 1- Low**

**FIRST YEAR – SEMESTER – II**

**Departmental Elective II – Working Capital Management**

| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | **Total** |
| **23UFIAE 25-3** | 4 |  |  |  | 3 | 4 | 25 | 75 | 100 |
| **Learning Objectives**  |
| **LO 1** | To explain working capital and interpret the cash conversion cycle |
| **LO 2** | To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations. |
| **LO 3** | To prepare a cash budget and comment on it |
| **LO 4**  | To assess the components of credit policy and its evaluation |
| **LO 5** | To explain the inventory management techniques and calculate the Economic Ordering Quantity |
| **Prerequisite: Should have studied Commerce in XII Std** |
| **Unit** | **Contents** | **No. of Hours** |
| I | **Introduction**Working Capital Meaning – Types of Working Capital - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital. | **12** |
| II | **Financing Current Assets**Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach. | **12** |
| III | **Cash Management**Importance - Factors Influencing Cash Balance – Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model. | **12** |
| IV | **Receivables Management**Overview of Receivables Management – Significance – Elements of Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables. | **12** |
| V | **Inventory Management**Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis. | **12** |
|  | **TOTAL** | **60** |
| **THEORY 20% & PROBLEMS 80%** |

| **CO** | **Course Outcomes** |
| --- | --- |
| **CO1** | Construct the factors influencing working capital requirements and estimate it |
| **CO2** | Classify the approaches to financing Currents Assets |
| **CO3** | Determine the importance of cash management and cash budgeting |
| **CO4** | Formulate the receivables management and credit policy evaluation |
| **CO5** | Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis |
| **Textbooks** |
| 1 | V.K.Bhalla, Working Capital Management, S Chand, New Delhi |
| 2 | Dr.Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai |
| 3 | Dr.R.P.Rustagi, Working Capital Management, Taxmann’s, New Delhi |
| 4 | Dr. A Murthy, Working Capital Management, Margham Publications, Chennai |
| **Reference Books** |
| 1 | James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey  |
| 2 | Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication , Agra |
| 3 | M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai |
| 4 | Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi |
| **NOTE: Latest Edition of Textbooks May be Used** |
| **Web Resources** |
| 1 | http://onlinecourses.nptel.ac.in |
| 2 | https://www.iifl.com |
| 3 | http://ebooks.lpude.in |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** |  3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 11 | 15 | 10 | 13 | 10 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2.2 | 3 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2 | 2 |

**3-Strong, 2-Medium , 1- Low**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Subject Code** | **SKILL ENHANCEMENTCOURSE-2 (NME-II)****FUNDAMENTALS OF FINTECH** | **L** | **T** | **P** | **C** |
| **23UFIAN26** | **2** |  |  | **2** |

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| **Learning Objectives:** |
| **LO1:**  | To educate the students to introduce FinTech |
| **LO2:** | To gain knowledge in Financial Technology and Digital payments |
| **LO3:** | To acquire knowledge in Crypto currencies |
| **LO4:** | To know the knowledge in Block Chain Technology |
| **LO5:** | To understand the effects of FinTech on various sectors |
| **Course Outcomes:** |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Identify the benefits of FinTech industry; |
| **CO2:** | Enable a better understanding of Financial Technology and Digital Payments |
| **CO3:** | Analyse the functioning of Crypto currency |
| **CO4:** | Explain the impact of Block Chain Technology |
| **CO5:** | Evaluate the effects of FinTech on various sectors |

**Unit I: Introduction to Fintech**

Introduction – Meaning of FinTech - Definitions - The History And Evolution Of The Fintech Industry - FinTech Ecosystem **-** Recent Developments - FinTech In India - FinTech Market Trends In India - Types of FinTech or Transformation of Financial Services - Benefits of FinTech - Drawbacks of FinTech - Key Growth Drivers  **-**Challenges

**Unit II:Financial Technology and Digital Payments**

Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) –**-** Financial Data Analytics **-** Data Science and Big Data in FinTech - Digital Payments **-** Cashless Society - DFS Eco System -Developing Countries and DFS: The Story of Mobile Money - RTGS networks;

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| **Unit III:Cryptocurrencies**Crypto currencies - benefits - disadvantages**-** Examples of cryptocurrencies - Outline of crypto currency – types- wallet - Legal and Regulatory Implications - legal position of crypto currencies in India - Impact on crypto currencies |

**Unit IV: Block Chain Technology**

Block Chain Technology in FinTech – An understanding of Block Chain technology, its potential, and applications - BCT in Banking – Benefits of BCT in banking - BCT in Indian Banking Sector **-** BCT in supply chain management

**Unit V: Effects of Fin-Tech on Various Sectors**

Effects of FinTech on Payment Innovations – The Implications of FinTech on Real Estate, Insurance, Health, and Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market - Key Fin-tech trends - FinTech Around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa

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| **Recent Trends in FinTech** |
| Faculty member will impart the knowledge on recent trends in FinTech to the students and these components will not cover in the examination. |

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| **Text Books:** |
| 1. | Dheenadhayalan V and Vijay C, 2022 FinTech, Vijay Nicole Imprints Pvt. Ltd, Chennai  |
| 2. | Sanjay Phadke., 2020 FinTech Future : The Digital DNA of Finance Paperback –  |
| 3. | Agustin Rubini, 2021 FinTech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition |

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| **Supplementary Readings:** |
| 1. | Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction |
| 2. | Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University  |
| 3. | SlavaGomzin 2020 Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, Universal Publishers, USA |
| 4. | The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress, Latest 1 ST Edition 2020 Website Reference:<https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking-paper/>.  https://thefinancialbrand.com/111080/evolution-future-digital-banking-baas |
| 5. | Diamandis, P. H., &Kotler, S. 2020. The Future Is Faster Than You Think: HowConverging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon &Schuster |