

UNDER GRADUATE PROGRAMME – B.Com.**UG SCHEME OF EXAMINATIONS: CBCS PATTERN**

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

SEMESTER	PART	<u>COURSE CODE</u>	TITLE OF THE COURSE	NATURE OF COURSE	INS HOURS	CREDIT POINTS	EXAM DURATION	EXAM MARKS		
								CIA	ESE	TOTAL
I	I	23UTML101	TAMIL COURSE I	LAN	6	3	3	25	75	100
		23UHDI101	HINDI COURSE I							
		23UFRH101	FRENCH COURSE I							
	II	23UGEL101	GENERAL ENGLISH I	ENG	6	3	3	25	75	100
		23UAEL101	ADVANCED ENGLISH I							
	III	23UCO1C01/ 23UCC1C01/ 23UCE1C01/ 23UCB1C01/ 23UIB1C01	CORE: FINANCIAL ACCOUNTING – I <i>(Employability & Skill Development)</i>	CC	6	4	3	25	75	100
		23UCO1C02	CORE: BUSINESS ORGANIZATION AND MANAGEMENT <i>(Entrepreneurship)</i>	CC	5	3	3	20	55	75
II	I	23UTML202	TAMIL COURSE II	LAN	6	3	3	25	75	100
		23UHDI202	HINDI COURSE II							
		23UFRH202	FRENCH COURSE II							
	II	23UGEL202	GENERAL ENGLISH II	ENG	6	3	3	25	75	100
		23UAEL202	ADVANCED ENGLISH II							
	III	23UCO2C03/ 23UCC2C03/ 23UCE2C03/	CORE: FINANCIAL ACCOUNTING - II <i>(Employability & Skill Development)</i>	CC	6	4	3	25	75	100
		15UVAL101	VALUE EDUCATION	AEC	2	2	2	-	50	50

		23UCB2C03/ 23UIB2C03								
	III	23UCO2C04	CORE: BANKING AND INSURANCE <i>(Employability & Skill Development)</i>	CC	5	3	3	20	55	75
	III	23UCO2A02/ 23UCE2A02	ALLIED: INDIAN ECONOMY	GEN	5	4	3	20	55	75
	IV	21UENS202	ENVIRONMENTAL STUDIES	AEC	2	2	2	-	50	50
III	I	23UTML303	TAMIL COURSE III	LAN	4	3	3	25	75	100
		23UHDI303	HINDI COURSE III							
		23UFRH303	FRENCH COURSE III							
	II	23UGEL303 23UAEL303	GENERAL ENGLISH III ADVANCED ENGLISH III	ENG	4	3	3	25	75	100
	III	23UCO3C05/ 23UCC3C04/ 23UCE3C05/ 23UCB3C05	CORE: PARTNERSHIP ACCOUNTING <i>(Employability& Skill Development)</i>	CC	5	5	3	25	75	100
	III	23UCO3C06	CORE: DIGITAL MARKETING <i>(Employability & Skill Development)</i>	CC	4	3	3	20	55	75
	III	23UCO3C07	CORE: BUSINESS LAW	CC	3	3	3	20	55	75
	III	23UMA3A03/23 UMA3A14/23U MA3A17/	ALLIED: BUSINESS MATHEMATICS	GEN	5	4	3	20	55	75
	IV	22UBTA301	BASIC TAMIL I	AEC	2	2	2	25	25	50
		22UATA301	ADVANCED TAMIL I					25	25	
			INDIAN KNOWLEDGE SYSTEM					-	50	
	IV	23UCO3SB1	SKILL BASED: BUSINESS CORRESPONDENCE – I <i>(Skill Development)</i>	SEC	3	2	3	25	75	100
IV	21UNCCWS1	WOMEN STUDIES	AEC			2	-	50	50	
IV	I	23UTML404	TAMIL COURSE IV	LAN	4	3	3	25	75	100
		23UHDI404	HINDI COURSE IV							
		23UFRH404	FRENCH COURSE IV							

	II	23UGEL404 23UAE404	GENERAL ENGLISH IV ADVANCED ENGLISH IV	ENG	4	3	3	25	75	100
	III	23UCO4C08/ 23UCC4C06/ 23UCE4C07/ 23UCB4C07/ 23UIB4C08	CORE: CORPORATE ACCOUNTING <i>(Employability & Skill Development)</i>	CC	5	5	3	25	75	100
	III	23UCO4C09	CORE: AUDITING <i>(Employability, Entrepreneurship & Skill Development)</i>	CC	4	3	3	20	55	75
	III	23UCO4C10	CORE: COMPANY LAW	CC	3	3	3	20	55	75
	III	23UMA4A04/23 UMA4A16/23U MA4A18	ALLIED: BUSINESS STATISTICS	GEN	5	4	3	20	55	75
	IV	22UBTA402	BASIC TAMIL II	AEC	2	2	2	25	25	50
		22UATA402	ADVANCED TAMIL II					25	25	
		21UHUR404	HUMAN RIGHTS					-	50	
IV	23UCO4SB2	SKILL BASED: BUSINESS CORRESPONDENCE – II <i>(Skill Development)</i>	SEC	3	2	3	25	75	100	

V	III	23UCO5C11/ 23UCC5C08/ 23UCE5C09/ 23UCB5C09/ 23UIB5C11	CORE: COST ACCOUNTING <i>(Employability & Skill Development)</i>	CC	5	5	3	25	75	100
	III	23UCO5C12	CORE: HIGHER CORPORATE ACCOUNTING <i>(Employability & Skill Development)</i>	CC	5	5	3	25	75	100
	III	23UCO5C13/ 23UCC5C09/ 23UCB5C10	CORE: INCOME TAX <i>(Employability, Entrepreneurship & Skill Development)</i>	CC	5	5	3	25	75	100
	III	23UCO5E01	ELECTIVE: ENTREPRENEURIAL DEVELOPMENT <i>(Entrepreneurship & Skill Development)</i>	DSE	5	4	3	25	75	100
		23UCO5E02	E-COMMERCE							

			<i>(Employability, Entrepreneurship & Skill Development)</i>							
	III	<u>23NCO5E01</u>	NME: GENERAL COMMERCIAL KNOWLEDGE <i>(Employability & Skill Development)</i>	GE	4	4	3	25	75	100
	IV	23UCO5SB3	SKILL BASED: HUMAN RESOURCE MANAGEMENT – I <i>(Employability)</i>	SEC	3	2	3	25	75	100
	IV	<u>23IDSBCO1</u>	SKILL BASED: PRACTICAL COMMERCE <i>(Skill Development)</i>	SEC	3	2	3	25	75	100
VI	III	23UCO6C14/ 23UCC6C11/ 23UCE6C12/ 23UCB6C12/ 23UIB6C14	CORE: MANAGEMENT ACCOUNTING <i>(Employability & Skill Development)</i>	CC	6	5	3	25	75	100
	III	23UCO6C15/ 23UCE6C13	CORE: GST&CUSTOMS DUTY <i>(Employability, Entrepreneurship & Skill Development)</i>	CC	4	3	3	25	50	75
	III	23UCO6C16 / 23UCB4C08/ 23UIB4C09	CORE: FUNDAMENTALS OF FINANCIAL MANAGEMENT <i>(Entrepreneurship & Employability)</i>	CC	5	5	3	25	75	100
	III	23UCO6C17	CORE: PROJECT VIVA VOCE	CC	4	3	3	25	50	75
	III	23UCO6E01	ELECTIVE: FINANCIAL MARKETS & SERVICES <i>(Entrepreneurship & Skill Development)</i>	DSE	5	4	3	25	75	100
		23UCO6E02	ELECTIVE: INCOME TAX ASSESSMENT PROCEDURES <i>(Employability, Entrepreneurship & Skill Development)</i>							
	IV	23UCO6SB4	SKILL BASED: HUMAN RESOURCE MANAGEMENT – II <i>(Employability)</i>	SEC	3	2	3	25	75	100
	IV	<u>23IDSBCO1</u>	SB: PRACTICAL COMMERCE	SEC	3	2	3	25	75	100
	V		EXTENSION AND CO-CURRICULAR ACTIVITIES (NSS, NCC, SPORTS, NECTAR/RSP/YRC/AICUF/			1	-	-	-	50

			CHETNA WOMEN CELL / ROTRACT/ EDC)							
	<u>IV</u>	19UCYS605	CYBER SECURITY	AEC		2	3	-	50	50
	<u>IV</u>		MOOC			2				
			TOTAL			140 +2+ 2				3800 +50

PART WISE TOTAL MARKS

PART	PAPERS	CREDIT POINTS	TOTAL MARKS
PART I	LANGUAGE –TAMIL/HINDI/FRENCH	12	400
PART II	<u>ENGLISH-GENERAL/ADVANCED</u>	12	400
PART III	CORE (Including Project Viva Voce)	67	1500
	ALLIED	16	300
	ELECTIVE	12	300
PART IV	BASIC TAMIL I AND II ADVANCED TAMIL I AND II INDIAN KNOWLEDGE SYSTEM HUMAN RIGHTS	4	100
	SKILL BASED (6 PAPERS)	12	600
	VALUE EDUCATION	2	50
	WOMEN STUDIES	-	50
	ENVIRONMENTAL STUDIES	2	50
	CO-CURRICULAR ACTIVITIES	1	50
	CYBER SECURITY	2	50
	MOOC COURSE	2	
	GRAND TOTAL	140+2+2	3800+50

SEMESTER: I

COURSE CODE: 23UCO1C01/23UCC1C01/23UCE1C01/23UCB1C01

TITLE OF THE COURSE: CORE - FINANCIAL ACCOUNTING – I

(Employability & Skill Development)

OBJECTIVES

- To acquire knowledge of accounting principles, concepts and conventions.
- To get to know recording of financial transactions of Sole Trader and Non -Profit organizations in compliance with accounting principles.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Understand the fundamentals of accounting and the accounting cycle	K1
CO 2	Prepare the final accounts of a sole trader	K3
CO 3	Pass journal entries relating to the bill of exchange.	K4
CO 4	Get knowledge on accounting of consignment and joint ventures.	K2
CO 5	Prepare the accounts of nonprofit organizations	K2

Syllabus

Credit Points- 4

Instructional hours: 90 hours

UNIT – I: Fundamentals of Accounting and Accounting Cycle (K1)

18 hours

Fundamentals of Book-keeping: - Accounting Concepts and Conventions – Journal – Ledger – Trial Balance -Subsidiary Books. Bank Reconciliation Statement. Rectification of Errors.

(Self - Study: Accounting Concepts, Conventions)

UNIT – II: Final accounts of a sole trader with adjustments (K3)

18 hours

Identification of capital and revenue expenditure, capital and revenue receipts -Preparation of Trading Account, Profit and Loss account and Balance sheet - Opening, closing and adjusting entries- Two-fold and three-fold effects of adjustments made at the end of the accounting year

(Self- Study: Preparation of Trading Account, Profit and Loss account and Balance sheet)

UNIT – III: Bills of Exchange and Average due date (K4)

18 hours

Bills of Exchange: - Definition, essentials, Nature, Parties to bill of exchange. Types - Trade bill, Entries in the books of Drawer and Acceptor, discounting, renewal and retiring of a bill

(Excluding Accommodation bill). Average due date: Methods of ascertainment of the average due date.

UNIT – IV: Consignment and Joint Venture (K2)

18 hours

Accounting for Consignment: - Meaning, Parties, accounting treatment in the books of consignor and consignee when goods are sent at cost and invoice price, valuation of unsold stock, accounting for the loss of goods. Joint Venture: Methods of recording joint venture transactions

Beyond Curriculum: Preparation of Joint Venture Account under memorandum method.

UNIT – V: Accounts of Non-Profit Organization (K2)

18 hours

Accounts of Non-Profit Organization: - Items specific to non-profit organizations, Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet, the difference between receipts and payments account and income and expenditure account

Note: Distribution of marks for Theory and Problems shall be 20% and 80% respectively.

TEXTBOOK:

Reddy T.S. & Murthy A, (2021) Financial Accounting, (6th Revised Edition) Margham Publications, Chennai.

REFERENCE BOOKS:

1. Jain S.P & Narang K.L., (2019) Advanced Accountancy, (18th Edition) Kalyani Publishers, New Delhi.
2. Vinayakam N, P.L.Mani & K.L.Nagarajan, (2004), Principles of Accountancy, (5th Edition) S. Chand Publishing, New Delhi.
3. Grewal T.S. & Gupta S.C (2016) Introduction to Accountancy, S. Chand Publishing, New Delhi.
4. Gupta R.L. & Gupta, V.K. (2016) Financial Accounting, (4th Edition) Sultan Chand & Sons, New Delhi
5. Gupta S.C., Grewal T.S., Shukla M.C, (2019) 19th edition Advanced Accounts Vol. 1, S. Chand & Company Ltd. New Delhi

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
I	Accounting Concepts	<i>e-PG Pathshala</i>	https://youtu.be/4ZZBj2DlqUY
I	Conventions	<i>e-PG Pathshala</i>	https://youtu.be/iloxOoRw-tg
II	Preparation of Trading Account, Profit and Loss account and Balance sheet	<i>e-PG Pathshala</i>	https://youtu.be/GWyO8qZdCGU https://youtu.be/erlfabmH60k https://youtu.be/9uqj6NAfLJs https://youtu.be/Q_n01ZZ2Cw0

MAPPING OF CO'S WITH POs/PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2
CO1	3	3	2	3	1	1	1	1	1	3	1	3	3	3
CO2	3	3	2	3	2	2	1	2	1	1	2	2	3	3
CO3	3	1	3	2	2	2	1	1	1	1	1	1	1	1
CO4	3	2	2	3	1	1	1	1	1	1	2	1	3	2
CO5	3	3	2	1	1	1	1	1	1	1	1	2	3	2

Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Seminar (Unit III & IV)	Twice in a semester
7.	Other Component (Visit to any non-profit organisation and prepare a report of account maintenance)	Once in a semester

Course designed by:	Verified by HOD:
Name: Dr.S.Leema Rosaline	Name: Dr.A.Elizabeth
Checked by CDC:	Approved by:
Name: Dr.S.Jaculin Arockia Selvi	(Principal)

Dr.A. Vijaya Kumar

Dr. M. Jayanthi

Dr. F.R. Alexander Pravin Durai

SEMESTER: I**COURSE CODE: 23UCO1C02****TITLE OF THE COURSE: CORE -BUSINESS ORGANIZATION AND MANAGEMENT*****(Entrepreneurship)*****OBJECTIVES**

- To impart knowledge on various forms of Business Organization and issues concerning them.
- To educate the functions of Management.

COURSE OUTCOMES**At the end of the course the student will be able to:**

CO 1	Understand the different types of business organizations	K2
CO 2	Realize the social responsibilities of a business and different forms of business combinations	K1
CO 3	Understand the planning and decision-making functions of management	K2
CO 4	Understand the importance of organization and decision-making functions of management	K3
CO 5	Understand the functions and theories of motivation and techniques of control.	K3

Syllabus**Credit Points - 3****Instructional Hours: 75 hours****UNIT- I: Forms of business organization (K2)****15 hours**

Forms of business organization: - Nature, Scope and Objectives of Business- Forms of business organization– Size of Business – Location of the business, Factors influencing location, localization of Industries – **Multi-National Corporations. (Industry 4.0)**

(Self - Study: Forms of business organization)

UNIT - II: Business Ethics and Business Associations (K1)**12 hours**

Business Ethics and Social Responsibilities of the Business: – Corporate social responsibility - Business Combination – Types, Causes -ICC, FICCI, Promotion councils, Trade Associations, CII and NASSCOM. (Industry 4.0)

(Self - Study: Corporate social responsibility)

UNIT – III: Management and Planning (K2)**16 hours**

Definition of Management: - Nature & Scope of Management – Functions of Management. Planning: Meaning – Nature & Importance of Planning – Process – Types – Objectives, Policies, Procedures, Strategies- Steps in Planning. Decision Making – Types of Decisions - MBO.

Beyond Curriculum: Knowledge Management: Introduction – concept- features-Process of Knowledge management

UNIT – IV: Organization and Leadership (K3)**16 hours**

Organization: - Meaning, Nature, Importance, Process of Organization, Departmentation, Delegation and Decentralization, Principles of Sound Organization – Span of Control – Organization Chart - Types of Organizations. Leadership: meaning, functions, qualities, types of leaders

UNIT – V: Motivation, coordination and Control (K3)**16 hours**

Motivation: Need — Motivational theories in management- Maslow's theory, X, Y & Z theories, Herzberg Theory. Coordination: Principles, Need and techniques. Control: Nature and Process of Control – Techniques of Control.

Note: 100% Theory.

TEXT BOOK:

Balaji C.D (2019) Business Organisation and Management, Margham Publications, Chennai.

REFERENCE BOOKS:

- 1.Sharma R K & Shashi Gupta, (2013) Business Organisation and Office Management, Kalyani Publishers, New Delhi.
2. Dinkar Pagare, (2018) Business Management, Sultan Chand & Company, New Delhi.
- 3.Dinkar Pagare,(2016) Business Organization and Management, (5th Edition) Sultan Chand & Company Ltd, New Delhi
4. Gupta C.B, (2008) Business Management, Kalyani Publishers, New Delhi.

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
IV	Leadership	e-PG Pathshala	https://youtu.be/jK3hmc1wXu4 https://youtu.be/SU4qYNGr50Y
V	Motivation Control	e-PG Pathshala	https://youtu.be/I6v4At1Lq4o https://youtu.be/xdEKMFFiqzA

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CO2	3	2	2	2	3	3	2	2	3	3	3	3	3	2
CO3	3	2	3	3	2	3	3	2	2	2	3	3	3	3
CO4	3	3	3	3	2	3	3	1	2	2	3	3	3	3
CO5	3	2	3	3	2	3	3	1	2	2	3	3	3	3

Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Seminar (Unit III & IV)	Twice in a semester
7.	Other Component (Quiz)	Once in a semester

Course designed by:	Verified by HOD:
Name: Dr.R.Kavitha	Name: Dr.A.Elizabeth
Checked by CDC:	Approved by :
Name: Dr.S.Jaculin Arockia Selvi	(Principal)

Dr.A. Vijaya Kumar

Dr. M. Jayanthi

Dr. F.R. Alexander Pravin Durai

Mr. V. Ramesh Babu

Mrs. G. Prabhavathy

SEMESTER: II

COURSE CODE: 23UCO2C03/ 23UCC2C03/23UCE2C03/23UCB2C03

TITLE OF THE COURSE: CORE - FINANCIAL ACCOUNTING – II

(Employability & Skill Development)

OBJECTIVES

- To educate preparing accounts from incomplete records and the importance of double entry system over single-entry system
- To illustrate the preparation of accounts under various forms of trading.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Ascertain the financial results from the incomplete records	K2
CO 2	Understand the causes and methods of providing for depreciation, Accounting treatment for Investment and Insurance Claims	K2

CO 3	Prepare the financial accounts of branches in the books of head office and under hire purchase system.	K2
CO 4	Close the books of an insolvent trader and prepare accounts relating to royalty	K2
CO 5	Acquire knowledge on preparation of accounts under Human resource Accounting, Farm Accounting and Inflation Accounting	K2

Syllabus

Credit Points - 4

Instructional Hours: 90 hours

UNIT – I: Single entry (K2)

18 hours

Single entry system: - Difference between Single entry & Double entry - Ascertainment of Profit under Single entry system, Net Worth method & Conversion method.

(Self – Study: Difference between Single entry & Double entry)

UNIT - II: Depreciation, Investments and Insurance claims (K2)

18 hours

Accounting for Depreciation: - Causes and Significance of Depreciation, Methods of providing for depreciation - Straight Line Method, Written down Value Method. Investments account, Cum-Interest & Ex-Interest Quotations. Insurance claims (Loss of stock & Consequential Loss)

(Self – Study: Causes and Significance of Depreciation)

UNIT –III: Branch accounts, Hire purchase and Installment system (K2)

18 hours

Branch accounts: - Types of Branches-Banches keeping and not keeping full system of accounting-Debtors' system, Final account system, Stock & Debtors system, Wholesale Branch system - Independent branches. Hire purchase and Installment system - accounting treatment in the books of Buyer and Seller - Default and Repossession.

UNIT – IV: Insolvency & Royalty Accounts (K2)

18 hours

Insolvency of an individual: - conditions for the declaration of Insolvency, preparation of Statement of Affairs & Deficiency Account. Royalty Accounts - Entries in books of Lessor and Lessee

Beyond Curriculum: Accounting treatment relating to sublease

Human Resource Accounting: - Definition-Objectives-Methods-Advantages-Disadvantages. Inflation Accounting: Definition-Objectives-Methods-Advantages-Disadvantages. Accounting for price level changes – Farm Accounting.

Note: Distribution of marks for Theory and Problems shall be 20% and 80% respectively.

TEXT BOOK:

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BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
V	Human Resource Accounting	e-PG Pathshala	https://mail.google.com/mail/u/3?ui=2&ik=4fcc7fad37&attid=0.1&permmsgid=msg-a:r-5663971426944899210&th=175703efaeceafa&view=att&disp=inline&realattid=175703e820adb2718a01
V	Inflation Accounting	e-PG Pathshala	https://mail.google.com/mail/u/3?ui=2&ik=4fcc7fad37&attid=0.1&permmsgid=msg-a:r8476600744924917533&th=175703f04821c444&view=att&disp=inline&realattid=175703d8f088bb998d51

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CO3	3	3	3	2	1	1	1	1	1	2	1	3	3	3
CO4	3	3	3	2	1	1	1	1	1	2	1	3	3	3
CO5	3	3	2	2	1	1	1	1	1	1	1	3	3	3

Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Seminar (Unit III & IV)	Twice in a semester
7.	Other Component (Case Study-Human Resource Accounting)	Once in a semester

Course designed by:	Verified by HOD:
Name: Dr.S.Leema Rosaline	Name:Dr.A.Elizabeth
Checked by CDC:	Approved by :
Name: Dr.S.Jaculin Arockia Selvi	(Principal)

Dr.A. Vijaya Kumar

Dr. M. Jayanthi

Dr. F.R. Alexander Pravin Durai

Mr. V. Ramesh Babu

Mrs. G. Prabhavathy

SEMESTER: II

COURSE CODE: 23UCO2C04

TITLE OF THE COURSE: CORE - BANKING & INSURANCE

(Employability & Skill Development)

OBJECTIVES

- To impart knowledge on functions of banks, types of deposits and recent trends in Banking.
- To understand the need, importance and various types of Insurance and about the objectives and role of IRDA Act of 1999.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Understand the relationship between a banker and a customer and various types of deposits.	K1
CO 2	Gain knowledge with the Digital Banking Operations	K3
CO 3	Acquire knowledge on loans and advances, NPA, RBI, Public and Private Sector banks and Basel Norms.	K3
CO 4	Have knowledge on the principles of Insurance and Types of Insurance	K2
CO 5	Be familiar with General Insurance	K2

Syllabus

Credit Points – 3

Instructional Hours: 75 hours

UNIT- I: Introduction to Banking (K1)**15 hours**

Banking: – Banker – Customer – General Relationship – Special Relationship – Garnishee order – Rights of banker - Duties of banker - Functions of Commercial Banks – Types of Deposits: Fixed, Current, Saving and Recurring deposit. Cheque: Meaning – Crossing of cheques - Payment of Cheques - Collection of Cheques - Endorsement – Types of endorsement.

(Self-study: Types of Deposits)

UNIT - II: Digital Banking Operations (K3)**15 hours**

Commercial Banking Operations: **Payment and settlement system- New age clearing and new age payment – Online Banking - E-banking - Mobile banking, RTGS, SWIFT, Electronic Clearing System (ECS), E -Payments: Electronic Fund Transfer (EFT)- E-money-Safeguard for internet banking - KYC Norms and Anti– Money Laundering. (Industry 4.0)**

Beyond Curriculum: Neo banking - Advantages of neo banking – difference between neo banking and normal banking

UNIT – III: Banks in India (K3)**15 hours**

Banks in India: Reserve Bank of India: Organisation, Role and functions - Techniques of credit control - Public and Private sectors Banks in India - Retail Banking, **Corporate Banking and Wholesale banking – Bancassurance (Industry 4.0)**

(Self-Study: Bancassurance)

UNIT – IV: Concept of Insurance & Life Insurance (K2)**15 hours**

Insurance: - Definition & nature, its scope and significance - Fundamental Principles of Contract of Insurance - Types of Insurance - Life insurance: Meaning- Contract of Life Insurance - Types of Life Policies – Reinsurance – Types of Reinsurance - Double Insurance

UNIT V: General Insurance (K2)**15 hours**

General Insurance: - Meaning and origin, Nature and growth - Fire Insurance: Meaning, nature, Policies and conditions of fire insurance — Marine insurance: Meaning, nature, Principles of marine insurance, Policies and conditions to marine insurance- Accident and motor insurance, Concept of health insurance and Catastrophe insurance - **IRDA Act 1999: Objectives of IRDA- Duties, Powers and Functions of IRDA- Role of IRDA (Industry 4.0)**

Note: 100% Theory.

TEXT BOOKS:

Gordon E and Dr. Natarajan K, (2021), Banking Theory Law and Practice. (29th Edition) Himalaya Publishing House Pvt Ltd., Mumbai

Dr. P. Periyasamy (2014) Principle and Practice of Insurance, Himalaya Publishing House Pvt Ltd., Mumbai.

REFERENCE BOOKS:

1. Sundaram and Varshney, (1983) Banking Theory Law and Practice. (35th Edition) Sultan Chand & Sons, New Delhi.

2. Parameswaran R and Natarajan S, (2011) Indian Banking. (9th Edition) S Chand Publications, New Delhi

3. Gurusamy S,(2018) Banking Theory Law and Practice, (5th Edition) Vijay Nicole Imprints Private Ltd, Mumbai.

4. Maheswari S.N,(2014), Banking Theory Law and Practice.(6th Edition). Vikas Publishing House Pvt. Ltd, New Delhi.

5. Sharma R.S, (2009) Principles of Insurance, Kalyani Publishers, New Delhi.

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
II	Introduction to Negotiable Instruments	e-PG Pathshala	https://youtu.be/dsgRcaplh2g
	crossing of cheques	e-PG Pathshala	https://youtu.be/2TShIER_qLs

IV	Fundamentals of Insurance	Courser	https://www.coursera.org/lecture/financial-markets-global/insurance-fundamentals-X6HV1?utm_source=mobile&utm_medium=pageshare&utm_content=vlp&utm_campaign=top_button
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MAPPING OF CO'S WITH POs/PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2
CO1	3	1	1	1	1	3	1	1	3	1	3	3	3	1
CO2	3	1	1	3	1	3	1	1	3	3	1	3	3	2
CO3	3	1	1	3	1	3	2	1	3	2	1	3	3	2
CO4	3	1	1	3	1	3	2	1	3	2	1	3	3	2
CO5	3	1	1	3	1	3	2	1	3	2	1	3	3	2

Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Seminar (Unit III & IV)	Twice in a semester
7.	Other Component (Filling of Policy Proposal forms)	Once in a semester

Course designed by:	Verified by HOD:
Name: Dr.R.Kavitha	Name:Dr.A.Elizabeth
Checked by CDC:	Approved by :
Name: Dr.S.Jaculin Arockia Selvi	(Principal)

SEMESTER: III

COURSE CODE: 23UCO3C05 / 23UCC3C04 / 23UCE3C05/23UCB3C05

TITLE OF THE COURSE: CORE - PARTNERSHIP ACCOUNTING

(Employability & Skill Development)

OBJECTIVES

- To study the laws relating to Partnership Act of 1932 and Limited Liability Partnership Act of 2008
- To enlighten knowledge on the preparation of accounts of a Partnership firm at the time of admission, retirement, death of a partner, amalgamation, dissolution and sale of a firm to a Company.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Understand the fundamentals of a partnership firm as per Limited Liability Partnership Act, 2008.	K2
CO 2	Prepare the accounts of a partnership firm when a new partner is admitted	K3
CO 3	Prepare the accounts of a partnership firm at the time of retirement and death of a partner	K3
CO 4	Determine the purchase consideration payable to a vendor at the time of amalgamation and sale of a firm	K3
CO 5	Settle the accounts of creditors and partners at the time of dissolution through piecemeal distribution.	K3

Syllabus

Credit Points - 5

Instructional hours: 75 hours

UNIT – I: Fundamentals of Partnership (K2)

10 hours

Limited Liability Partnership Act 2008: - Meaning and Concepts –Accounts of Partnership Firms– Divisible Profits – Fixed and Fluctuating Capital-Profit and Loss appropriation account-Adjustments in profit and Loss Ratio-Past adjustments and Guarantee of Profits.

(Self – Study: Limited Liability Partnership Act 2008)

UNIT – II: Admission of a Partner (K3)

16 hours

Admission of a partner: - Calculation of new ratio and sacrificing ratio - Revaluation of assets and liabilities-Computation of Goodwill and accounting treatment of Goodwill on admission of a partner - Adjustments of undistributed profits and capital.

Beyond Curriculum: Retirement cum Admission

UNIT – III: Retirement and Death of a Partner (K3)

16 hours

Retirement of a partner: – Calculation of new ratio and gaining ratio - Computation and treatment of goodwill on retirement or death of a partner – Adjustments of undistributed profits and losses – revaluation of assets and liabilities – Settlement of accounts. Death of a partner – Joint life policy

UNIT –IV: Amalgamation and Sale of a Firm (K3)**18 hours**

Amalgamation: - Accounting treatment in the books of the old firms and new firms. Sale of Firms: Purchase consideration - Methods of calculation of Purchase consideration- Net Payment method and Net Assets method.

UNIT –V: Dissolution of Partnership and Piecemeal distribution (K3)**15 hours**

Dissolution of Partnership Firm: – Insolvency of Partners-Rule in Garner Vs Murray. Gradual Realization of Assets and Piecemeal Distribution: Proportionate Capital method and Maximum Loss method.

(Self – Study: Grounds for Dissolution of Partnership Firm)

Note: Distribution of marks for Theory and Problems shall be 20% and 80% respectively.

TEXT BOOK:

Reddy T.S & Murthy A, *Financial Accounting*. (6th revised edition) Margham Publications, Chennai. (2021)

REFERENCE BOOKS:

- 1.Jain S P Narang K L, *Advanced Accountancy*. (18th edition) Kalyani Publishers, New Delhi. (2019)
2. Shukla M C & Grewal T S, *Advanced Accounts*, S. Chand & Company Ltd, New Delhi. (2014)
- 3.Wilson M *Advanced Accountancy*, SCITECH Publications India Private Ltd, Chennai. (2012)
- 4.Arulanandam and Dr. Raman K S *Advanced Accountancy*, Himalaya Publishing House, Mumbai. (2014)
5. Gupta R L and Radhaswamy M *Advanced Accountancy*, Sultan Chand & Company Ltd, New Delhi. (2010)

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
IV	Amalgamation	ICCA Material	https://youtu.be/ckj539W1Hzc
IV	Sale of Firms	ICCA Material	https://youtu.be/ohSfq8wBwa8

MAPPING OF CO'S WITH POs/PSOs

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CO4	3	1	2	3	2	2	1	1	2	2	1	1	2	3
CO5	3	1	3	2	2	2	1	1	2	2	1	1	2	3


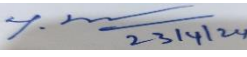

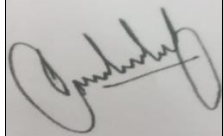

Correlation: 3-High, 2-Medium, 1-Low.

ASSESSMENT TOOLS

S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Participation in the class)	Once in a semester

Course designed by: Dr. A. Elizabeth	Verified by HOD: Dr. A. Elizabeth
Checked by CDC: Dr.S. Jaculin Arockia Selvi	Approved by: (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name & Designation	Dr. A. Vijaya Kumar Associate Professor and Head	Dr. M. Jayanthi Associate Professor Department of commerce	Dr. F.R. Alexander Pravin Durai Associate Professor and Head	Mr. V. Ramesh Babu PRESIDENT - CODISSIA	Mrs.G. Prabhavathy Branch Manager The New Indian Assurance Co Ltd

	<p>Department of Commerce</p> <p>Erode Arts & Science College (Autonomous)</p> <p>205, Chennimalai Road'</p> <p>Rangampalayam</p> <p>Erode - 638 009</p>	<p>PSG College of Arts and Science,</p> <p>Coimbatore- 641 014</p>	<p>Department of Commerce and Honours</p> <p>St, Joseph's College (Autonomous)</p> <p>Trichy- 620 002</p>	<p>Director Navamani Group of Companies,</p> <p>366, Avarampalayam Road, Sidhapudur, Coimbatore -641 044</p>	<p>10(1) 25, I st floor, I st street</p> <p>PN Road, 60 Feet Road,</p> <p>Tirupur -641 603</p>
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SEMESTER: III

COURSE CODE: 23UCO3C06

TITLE OF THE COURSE: CORE - DIGITAL MARKETING

(Industry 4.0)

(Entrepreneurship & Skill Development)

OBJECTIVES

- To learn the basics of Marketing.
- To provide knowledge about the digital marketing management, digital marketing presence and interactive marketing.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Understand the basics of marketing.	K1
CO 2	Be familiar with introduction of Digital marketing	K1
CO 3	Know the effectiveness of Digital marketing management	K2
CO 4	Get knowledge on Digital marketing presence	K2
CO 5	Be familiar with interactive marketing	K2

Syllabus

Credit Points - 3

Instructional Hours: 60 hours

UNIT- I: Introduction of marketing Functions and Marketing mix. (K1)

12 hours

Introduction of marketing: – Definition of marketing - - Products and service marketing –Functions of marketing. Marketing Mix – Concept of 7 Ps of Marketing - Product mix: Product life cycle, Concepts of product – Price mix: Objectives, Methods and kinds, Practical concepts – Place mix: Channels of Distribution – Promotion Mix: Personal selling, Advertisement and Sales Promotion.

(Self – Study: Advertisement and Sales Promotion)

UNIT – II: Introduction of Digital Marketing (K1)

12 hours

Introduction: Concept, scope, and importance of digital marketing, Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital marketing in Indian Scenario

(Self-Study: Traditional marketing versus digital marketing)

UNIT – III: Digital Marketing Management (K2)**12 hours**

Digital marketing mix: Segmentation, Targeting, Differentiation, and Positioning. Digital Technology and Customer Relationship Management. Digital Consumers and their buying decision process.

UNIT – IV: Digital Marketing Presence (K2)**12 hours**

Concept and role of Internet in Marketing. Online marketing domains. Website design and Domain name branding. Search engine optimization: Stages, types of traffic, tactics. Online advertising: types, formats, requisites of good online advertisement. Direct Marketing: Scope and growth. E-mail marketing: types and strategies.

Beyond Curriculum: Online Public Relation Management.

UNIT - V: Interactive Marketing (K2)**12 hours**

Interactive marketing: Concept and options. Social media marketing: Concept and tools. Online communities and social networks. Blogging: Types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC Marketing. Payment options.

Note: 100% Theory.

TEXT BOOK:

1. Pillai R.S.N & Bhagavathi, *Modern Marketing*, 4th edition S Chand & Co, New Delhi. (2010)
2. Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan, *Digital Marketing: 4.0 Moving from Traditional to Digital*. Pearson India, Delhi. (2017).

REFERENCE BOOKS:

1. Vandana Ahuja, *Digital Marketing* Oxford University Press, UK. (2015)
2. Puneet Singh Bhatia, *Fundamentals of Digital Marketing*, Pearson, Delhi
3. Frost, Raymond D., Alexa Fox, and Judy Strauss *E- Marketing*. Routledge, UK. (2018).
4. Gupta, Seema, *Digital Marketing* McGraw Hill Education (India) Private Ltd, Uttar Pradesh. (2018).
5. Ryan, Damian and Jones Calvin *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*. Kogan page, UK. (2016).

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
II	Digital Marketing	YOUTUBE	https://youtu.be/b62x9f-os-o

V	Digital Payment Solutions	YOUTUBE	https://youtu.be/kP9fcw0Xq0E
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MAPPING OF CO'S WITH POs/PSOs

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CO3	3	1	2	2	1	1	1	2	2	3	1	3	3	1
CO4	3	1	2	2	3	2	3	2	2	3	2	2	3	1
CO5	3	1	1	1	3	2	3	2	3	3	2	3	3	2

Correlation: 3-High, 2-Medium, 1-Low




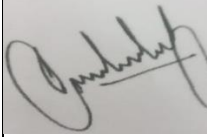

ASSESSMENT TOOLS

S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Quiz)	Once in a semester

Course designed by: Dr.R. Kavitha	Verified by HOD: Dr.A. Elizabeth
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Checked by CDC: Dr.S. Jaculin Arockia Selvi	Approved by: (Principal)
--	---

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name & Designation	Dr. A. Vijaya Kumar Associate Professor and Head Department of Commerce Erode Arts & Science College (Autonomous) 205, Chennimalai Road' Rangampalayam Erode - 638 009	Dr. M. Jayanthi Associate Professor Department of commerce PSG College of Arts and Science, Coimbatore- 641 014	Dr. F.R. Alexander Pravin Durai Associate Professor and Head Department of Commerce and Honours St, Joseph's College (Autonomous) Trichy- 620 002	Mr. V. Ramesh Babu PRESIDENT - CODISSIA Director Navamani Group of Companies, 366, Avarampalayam Road, Sidhapudur, Coimbatore - 641 044	Mrs.G. Prabhavathy Branch Manager The New Indian Assurance Co Ltd 10(1) 25, I st floor, I st street PN Road, 60 Feet Road, Tirupur -641 603

SEMESTER: III

COURSE CODE: 23UCO3C07

TITLE OF THE COURSE: CORE - BUSINESS LAW

OBJECTIVES

- To indoctrinate awareness on laws governing the business as per Indian Contract Act 1872
- To inculcate knowledge on cyber laws.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Understand the fundamental provisions of Indian Contract Act 1872	K1
CO 2	Be familiar with various modes of discharge and breach of contracts	K2
CO 3	Be familiar with special contracts.	K2
CO 4	Perform the contract of agency	K2
CO 5	Execute the sale as per the provisions of Sale of Goods Act 1930	K2

Syllabus

Credit Points - 3

Instructional hours: 45 hours

UNIT – I: Introduction to Indian Contract Act (K1)

9 hours

Indian Contract Act 1872: - Meaning of Contract – definition – obligation and agreement – nature of contract and classification – components of a valid contract: offer and acceptance – consideration – capacity – Free consent – unlawful agreements.

Beyond Curriculum: Contingent Contracts-Meaning and Definition- Rules regarding Contingent Contracts.

UNIT – II: Modes of discharge of contract (K2)

9 hours

Different modes of discharge of contract – Remedies for breach – Principles for awarding damages.

UNIT – III: Contract of indemnity and guarantee (K2)

9 hours

Contract of indemnity and guarantee – Rights of surety – Discharge of surety. Pawn or Pledge: - Rights of Pawnee – Rights and liabilities of a finder of lost goods.

UNIT – IV: Law of Agency (K2)

9 hours

Law of Agency: - kinds of Agency – Expo Facto Agency – Requirements – Rights and liabilities of Principals and Agents.

UNIT- V: Sale of goods (K2)

9 hours

Sale of goods Act, 1930: - definition of sale and distinction between ‘Sale and related transactions resembling sale’ – Sale and Agreement to sell – Rules regarding the passing of property in goods.

(Self – Study: Caveat Emptor)

Note: 100% Theory.

TEXT BOOK:

1. Kapoor N.D, *Elements of Mercantile Law*, (3rd edition) Sultan Chand & Sons, New Delhi. (2020)

REFERENCE BOOKS:

1. Balachandran V and Thothadri S, *Business Laws*, Tata McGraw-Hill Company, New Delhi. (2009)
2. Dr. Sreenivasan M R, *Commercial and Industrial Law*, (11th edition) Margham Publications, Chennai. (2014)
3. Chawla Garg, *Commercial and Company Law*, (5th edition) Kalyani Publishers, New Delhi. (2012).
4. R.S.N. Pillai & Bagavathi, *Business Law*, (3rd edition) S.Chand & Sons, New Delhi.
5. Raajhavelu K, *Commercial Law*, (8th edition) Sri. G. V. Publications, Chennai. (2014).

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
V	Sale of Goods Act	e-PG Pathshala	http://epap.inflibnet.ac.in

MAPPING OF CO'S WITH POs/PSOs

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CO2	3	1	3	2	1	1	1	2	1	2	1	2	3	1

CO3	3	1	3	2	1	1	1	2	1	2	1	2	3	1
CO4	3	1	3	2	1	1	1	2	1	2	1	2	3	1
CO5	3	1	3	3	1	1	1	3	3	2	1	3	3	3




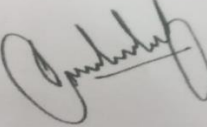
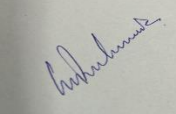
Correlation: 3-High, 2-Medium, 1-Low.

ASSESSMENT TOOLS

S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Case study on Sale of Goods)	Once in a semester

Course designed by: Dr. S.Leema Rosaline	Verified by HOD: Dr. A. Elizabeth
Checked by CDC: Dr. S. Jaculin Arockia Selvi	Approved by : (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date					
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Name & Designation	<p>Dr. A. Vijaya Kumar</p> <p>Associate Professor and Head</p> <p>Department of Commerce</p> <p>Erode Arts & Science College (Autonomous)</p> <p>205, Chennimalai Road'</p> <p>Rangampalayam</p> <p>Erode - 638 009</p>	<p>Dr. M. Jayanthi</p> <p>Associate Professor</p> <p>Department of commerce</p> <p>PSG College of Arts and Science,</p> <p>Coimbatore- 641 014</p>	<p>Dr. F.R. Alexander</p> <p>Pravin Durai</p> <p>Associate Professor and Head</p> <p>Department of Commerce and Honours</p> <p>St, Joseph's College (Autonomous)</p> <p>Trichy- 620 002</p>	<p>Mr. V. Ramesh Babu</p> <p>PRESIDENT - CODISSIA</p> <p>Director Navamani Group of Companies,</p> <p>366, Avarampalayam Road, Sidhapudur, Coimbatore -641 044</p>	<p>Mrs.G. Prabhavathy</p> <p>Branch Manager</p> <p>The New Indian Assurance Co Ltd</p> <p>10(1) 25, I st floor, I st street</p> <p>PN Road, 60 Feet Road,</p> <p>Tirupur -641 603</p>
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SEMESTER: III

COURSE CODE: 23UCO3SB1

TITLE OF THE COURSE: SKILL BASED – BUSINESS CORRESPONDENCE – I

(Skill Development)

OBJECTIVES

- To create an awareness on the types and importance of communication.
- To enable them to develop their writing skills through various forms of business letters.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Identify the do's and don'ts of communication	K1
CO 2	Familiarize with the different types of communication	K2
CO 3	Acquaint with layout of a business letter	K3
CO 4	Draft enquiry, order and sales letters	K3
CO 5	Draft compliant, adjustment, collection and circular letters	K3

Syllabus

Credit Points - 2

Total hours: 45 hours

UNIT – I: Fundamentals of Communication (K1)

8 hours

Principles of Communication: Definition – Process - Objectives – Communication Network – 7C's and 4S's in Communication.

(Self – Study: Process of Communication)

UNIT-II: Types and Barriers of Communication (K2)

8 hours

Types of Communication: Oral, Written and Gesture – Barriers to Communication.

UNIT –III: Layout and Functions of Business Letter (K3)

10 hours

Need and Functions of Business Letter – Effective Business Letter –Layout of Business Letter.

UNIT – IV: Basic Business Letters (K3)**10 hours**Types of Business Letters: Inquiries - Orders - Credit Letters – Sales Letters.**UNIT – V: Business Letters (K3)****9****hours**

Claim or Complaint Letters – Adjustment Letters– Collection Letters – Circular Letters.
(Self – Study: Circular Letters)

Note: 100% Theory.**TEXT BOOK:**

Rajendra Pal and Korlahalli J.S, *Essentials of Business Communication*, (13th edition) Sultan Chand & Company Ltd, New Delhi. (2012).

REFERENCE BOOKS:

1. Gupta C.B, *Business Communication*, (10th edition) Sultan Chand & Sons, New Delhi. (2016).
2. Pillai R S N and Mrs.Bagavathi, *Commercial Correspondence & Office Management*, (10th edition) Sultan Chand & Company, New Delhi. (2013).
3. Sunder K & Kumara Raj A, *Business communication*, Vijay Nicole Imprints Pvt. Ltd, Chennai. (2017).
4. Raman B.S, *Business communication*, (2nd edition) United Publishers, Karnataka. (2012).
5. Nishitesh and Dr.Bhaskara Reddi, *Soft Skills and Life Skills: The Dynamics of Success*, BSC Publishers and Distributors, Hyderabad. (2012).

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
I	Principles of Communication	e-PG Pathshala	https://youtu.be/r3chnW3jD3c
	Effective Communication	e-PG Pathshala	https://youtu.be/fFemIRdVhHQ
II	Types of Communication	e-PG Pathshala	https://youtu.be/CCwS-21ruNA

MAPPING OF CO'S WITH POs/PSOs

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CO4	2	1	1	1	2	2	3	2	3	2	1	3	3	2
CO5	2	1	1	1	2	2	3	2	3	2	1	3	3	2




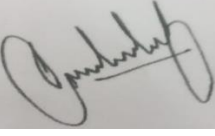
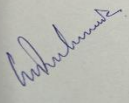
Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Letter writing)	Once in a semester

Course designed by: Dr.S.Leema Rosaline	Verified by HOD: Dr.A.Elizabeth
Checked by CDC: Dr.S.Jaculin Arockia Selvi	Approved by : (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name & Designation	Dr. A. Vijaya Kumar Associate Professor and Head Department of Commerce Erode Arts & Science College (Autonomous) 205, Chennimalai Road' Rangampalayam Erode - 638 009	Dr. M. Jayanthi Associate Professor Department of commerce PSG College of Arts and Science, Coimbatore- 641 014	Dr. F.R. Alexander Pravin Durai Associate Professor and Head Department of Commerce and Honours St, Joseph's College (Autonomous) Trichy- 620 002	Mr. V. Ramesh Babu PRESIDENT - CODISSIA Director Navamani Group of Companies, 366, Avarampalayam Road, Sidhapudur, Coimbatore -641 044	Mrs.G. Prabhavathy Branch Manager The New Indian Assurance Co Ltd 10(1) 25, I st floor, I st street PN Road, 60 Feet Road, Tirupur -641 603

SEMESTER: IV

COURSE CODE: 23UCO4C08 / 23UCC4C06 / 23UCE4C07 / 23UCB4C07/23UIB4C08

TITLE OF THE COURSE: CORE - CORPORATE ACCOUNTING

(Employability & Skill Development)

OBJECTIVES

- To make the students aware of accounting procedures followed by companies complying with the provisions of Companies Act 1956 & Companies Amendment Act 2013
- To impart knowledge on grounds and modes of winding up and accounts to be prepared on winding up of companies and to illustrate them the various methods of valuing goodwill and shares.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Understand the fundamentals of Joint stock companies and accounting treatment for issue of shares and debentures	K2
CO 2	Acquire knowledge on modes and methods of redemption of shares and debentures	K2
CO 3	Prepare the final accounts of companies as per vertical format	K3
CO 4	Acquaint with the procedure for Amalgamation, Absorption and External Reconstruction	K3
CO 5	Evaluate the value of goodwill and shares	K3

Syllabus

Credit Points - 5

Instructional hours: 75 hours

UNIT - I: Fundamentals of Joint Stock Companies (K2)

14 hours

Statutory Books – Primary market and Book Building Process - Issue of shares and

Debentures– Difference between debentures and shares - Forfeiture and reissue of shares - Surrender of shares- Buyback of shares.

(Self – Study: Difference between debentures and shares, Kinds of shares)

UNIT - II: Redemption of Preference Shares and Debentures (K2)

14 hours

Redemption of Preference Shares: - Different methods of Redemption of Debentures: Redemption without provision, Redemption in instalments, Cum - interest and Ex- interest quotations, Redemption by conversion, Redemption out of provisions, Sinking fund method and insurance policy method

(Self – Study: Ex-Interest and Cum- interest quotations)

UNIT - III: Final Accounts (K3)

14 hours

Final Accounts: – Profit prior to incorporation - Divisible profits - Provisions for taxation, Bonus issue and Dividend Declaration (Final accounts should be in vertical format).

UNIT- IV: Amalgamation, Absorption and External Reconstruction (K3)

18 hours

Amalgamation: – Types of Amalgamation – Accounting problems relating to Amalgamation
Absorption and External Reconstruction (simple problems excluding Intercompany Holding) - Internal Reconstruction

Beyond curriculum: Intercompany Holdings

UNIT - V: Valuation of Goodwill and Shares and Liquidation of companies (K3) 15 hours

Need for valuing Goodwill – Factors affecting the value of Goodwill – Methods of valuation of Goodwill. Need for Valuation of Shares- Factors affecting the value of Shares – Methods of valuation of Shares. Liquidation of companies – statement of affairs-Liquidators final statement of account.

Note: Distribution of marks for Theory and Problems shall be 20% and 80% respectively.

TEXT BOOK:

Reddy T.S & Murthy A, *Corporate Accounting*, (6th edition) Margham Publications. Chennai, (2018).

REFERENCE BOOKS:

1. Jain S.P, Narang K. L, *Corporate Accounting*, (4th edition) Kalyani Publishers, New Delhi, (2015).
2. Shukla M.C & Grewal T.S, *Advanced Accounts*, (19th edition) S. Chand & Company Ltd, New Delhi. (2019).
3. Wilson M, *Advanced Accountancy*, SCITECH Publications India Private Ltd, Chennai. (2012).
4. Arulanandam and Dr. Raman K.S, *Advanced Accountancy*, Himalaya Publishing House, Mumbai. (2002).
5. Gupta R.L and .Radhaswamy M, *Advanced Accountancy*, Sultan Chand & Company Ltd, New Delhi. (2016).

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
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I	Book Building Process	<i>e-PG Pathshala</i>	https://youtu.be/oOERX99usSA
V	Valuation of Shares	e-PG Pathshala	https://youtu.be/VYKpom0ZMH0
V	Valuation of Goodwill	e-PG Pathshala	https://mail.google.com/mail/u/0?ui=2&ik=4fcc7fad37&attid=0.1&permmsgid=msg-a:r6296463448474183035&th=1756f19827d13ea4&view=att&disp=inline&realattid=1756f192b5597db8cfd1

MAPPING OF CO'S WITH POs/PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2
CO1	3	1	1	2	3	2	1	1	3	2	2	2	3	3
CO2	3	1	1	2	1	2	1	1	3	2	2	2	3	3
CO3	3	3	1	2	1	2	1	1	3	2	2	2	3	3
CO4	3	3	1	2	2	2	1	1	3	2	2	2	3	3
CO5	3	3	1	3	1	2	1	1	3	2	2	2	3	3


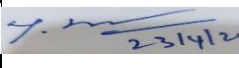
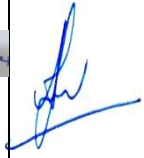
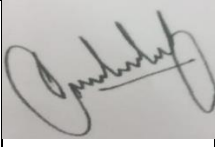
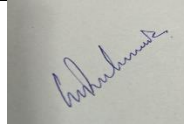
Correlation: 3-High, 2-Medium, 1-Low.

ASSESSMENT TOOLS

S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Open Book Test)	Once in a semester

Course designed by: Dr.A. Elizabeth	Verified by HOD: Dr.A. Elizabeth
Checked by CDC: Dr. S. Jaculin Arockia Selvi	Approved by: (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name & Designation	Dr. A. Vijaya Kumar Associate Professor and Head Department of Commerce Erode Arts & Science College (Autonomous) 205, Chennimalai Road' Rangampalayam Erode - 638 009	Dr. M. Jayanthi Associate Professor Department of commerce PSG College of Arts and Science, Coimbatore- 641 014	Dr. F.R. Alexander Pravin Durai Associate Professor and Head Department of Commerce and Honours St, Joseph's College (Autonomous) Trichy- 620002	Mr. V. Ramesh Babu PRESIDENT - CODISSIA Director Navamani Group of Companies, 366, Avarampalayam Road, Sidhapudur, Coimbatore -641 044	Mrs.G. Prabhavathy Branch Manager The New Indian Assurance Co Ltd 10(1) 25, I st floor, I st street PN Road, 60 Feet Road, Tirupur -641 603

SEMESTER: IV
COURSE CODE: 23UCO4C09 / 23UCE4C10
TITLE OF THE COURSE: CORE – AUDITING
(Employability, Entrepreneurship & Skill Development)

OBJECTIVES

- To educate the students on the purpose and process of auditing books of accounts.
- To give an exposure on the nature and intricacies of auditing profession

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Understand the objectives, scope and need for auditing	K1
CO 2	Acquaint with audit planning and programme	K2
CO 3	Understand valuation and verification of Assets and liabilities both manually and online	K2
CO 4	Know various kinds of audit	K2
CO 5	Acquire knowledge on appointment, powers and duties of an auditor.	K2

Syllabus

Credit Points – 3

Instructional hours:

60 hours

UNIT-I: Introduction to Auditing (K1)

12hours

Definition of audit, auditing, auditor, auditee – Difference between book-keeping, accountancy and auditing - qualification of an auditor- objectives and scope of audit - auditing Vs investigation - Professional Ethics.

(Self – Study: Difference between book- keeping, accountancy and auditing)

UNIT- II: Audit Planning and Programme (K2)

14 hours

Audit planning: – Benefits of audit planning - Factors affecting audit planning - internal control – internal check. Audit Programme – Advantages of Audit programme - audit procedure – audit working papers – documentation.

UNIT - III: Verifications and Valuation of Assets and Liabilities (K2)

14 hours

Meaning of verification - Cash transactions, trading transactions, Valuation of assets and liabilities – Auditor's position as regards the valuation of assets - **Audit under computerized**

environment (Industry 4.0)- Audit report (Concept only)

(Self – Study: Audit report (Concept only))

UNIT - IV: Kinds of audit (K2)

12hours

Concurrent Audit, Internal Audit, Final Audit, Interim Audit, Balance Sheet Audit, **Environmental Audit**, Operation Audit, Management Audit, Cost Audit, Propriety Audit – merits and demerits of an audit.

Beyond Curriculum: Tax audit, Financial Audit, Compliance Audit, Payroll audit, Integrated audits.

UNIT- V: Company Audit (K2)

8 hours

Appointment, reappointment and removal of auditors- Qualification, powers, remuneration and expenses of an auditor- rotation of auditors- rights and duties of company auditors.

Note: 100% Theory.

TEXT BOOK:

Tandon B.N, , *Practical Auditing*, (14th edition) Sultan Chand & Company, Delhi. (2012)

REFERENCE BOOKS:

- 1.Tripathy D.N, *Principles and Practice of Auditing*, (8th edition) Tata McGraw – Hill Publication, New Delhi. (2012).
2. Dinkar Pagare, *Principles and Practice of Auditing*, (13th revised edition) Sultan Chand & Company Ltd, Delhi. (2020).
- 3.Ravinder Kumar and Virender Sharma, *Practical Auditing*, (3rd edition), Prentice-Hall, UK. (2015)
- 4.Pradeep Kumar, Baldev Sachdeva, Jagwant Singh, *Auditing Principles and Practice*, (7th edition) Kalyani Publishers, New Delhi. (2012).
5. Dr. Premavathy N, *Practical Auditing*, Sri Vishnu Publications, Chennai. (2014)

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
III	Audit under computerized environment	ACA IPCC Material	https://youtu.be/4yb-6QhQ6CM

MAPPING OF CO'S WITH POs/PSOs

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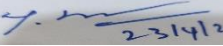

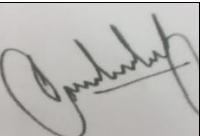

Correlation: 3-High, 2-Medium, 1-Low.

ASSESSMENT TOOLS

S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Quiz)	Once in a semester

Course designed by: Dr.S.Leema Rosaline	Verified by HOD: Dr.A. Elizabeth
Checked by CDC: Dr. S. Jaculin Arockia Selvi	Approved by : (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name & Designation	Dr. A. Vijaya Kumar Associate Professor and Head	Dr. M. Jayanthi Associate Professor	Dr. F.R. Alexander Pravin Durai	Mr. V. Ramesh Babu PRESIDENT - CODISSIA	Mrs.G. Prabhavathy Branch Manager

	Department of Commerce Erode Arts & Science College (Autonomous) 205, Chennimalai Road' Rangampalayam Erode - 638 009	Department of commerce PSG College of Arts and Science, Coimbatore- 641 014	Associate Professor and Head Department of Commerce and Honours St, Joseph's College (Autonomous) Trichy- 620 002	Director Navamani Group of Companies, 366, Avarampalayam Road, Sidhapudur, Coimbatore - 641 044	The New Indian Assurance Co Ltd 10(1) 25, I st floor, I st street PN Road, 60 Feet Road, Tirupur -641 603
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SEMESTER: IV

COURSE CODE: 23UCO4C10

TITLE OF THE COURSE: CORE - COMPANY LAW

OBJECTIVES

- To provide the legal framework of registering a Company, maintenance of books of accounts, promoters and management of companies.
- To acquire knowledge on Corporate Governance

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Understand the fundamental provisions of Companies Act 2013 relating to formation, incorporation and statutory documents to be maintained by the companies.	K1
CO 2	Acquire knowledge on issue, Transfer and Transmission of shares and debentures.	K3
CO 3	Gain knowledge on issues and contents of prospectus.	K2

CO 4	Obtain mastery over role, qualification, duties and responsibilities of managerial personnel of the company.	K2
CO 5	Understand the modes and consequences of winding up and corporate governance.	K2

Syllabus

Credit Points - 3

Instructional hours: 45 hours

UNIT – I: Formation of Company (K1)

9 hours

Company: – Definition and Features - Kinds – Incorporation of a company – Memorandum of Association - Articles of Association - Certificate of commencement of business.

UNIT – II: Issue, Transfer and Transmission of Shares and Debentures (K3) 9 hours

Membership – Share Capital – Shares – Debentures - public issue, right issue and bonus issue – Transfer and Transmission of shares.

UNIT- III: Prospectus (K2)

9 hours

Prospectus: contents – Mis-statements – Liabilities for Mis-statements – Red Herring Prospectus.

(Self – Study: SEBI)

UNIT – IV: Company Management (K2)

9 hours

Company Management: - Key Managerial Personnel - Board of directors – Types of directors - Appointment, Qualification, Disqualification and removal of Director, Powers, Duties, Liabilities and position of directors – Meetings and Proceedings.

UNIT – V: Winding Up (K2)

9 hours

Winding Up: - Modes of winding up, Consequences of winding up. Concepts of Corporate Governance.

Beyond Curriculum: Role of Liquidator in Winding up of Companies and Their remuneration.

Note: 100% Theory.

TEXT BOOK:

Kapoor N.D, *Company Law and Secretarial Practice*, (21st revised edition) Sultan Chand & Sons, New Delhi. (2020).

REFERENCE BOOKS:

1. Gogna P.P.S, *A Text Book of Company Law*, (11th edition), S. Chand & Company Ltd, New Delhi. (2013).
2. Santhi. J, *Company Law*, (5th edition) Margham Publications, Chennai. (2015).
3. Dr. Premavathy N, *Company Law*, Sri Vishnu Publications, Chennai. (2018).
4. Garg K C & Chawla R C, *Elements of Company Law*, Kalyani Publishers, New Delhi. (2013).
5. Kapoor N.D, *Elements of Business Law*, Sultan Chand & Sons, New Delhi. (2013)

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
III	Prospectus	<i>e-PG Pathshala</i>	https://youtu.be/8PIUVR3OzJE

MAPPING OF CO'S WITH POs/PSOs

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CO3	3	1	1	1	1	2	1	2	1	1	3	3	3	1
CO4	3	1	1	1	1	2	2	2	1	2	3	3	3	1
CO5	3	1	1	2	1	1	1	2	1	1	1	3	3	1

Correlation: 3-High, 2-Medium, 1-Low.



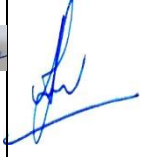
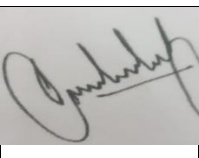
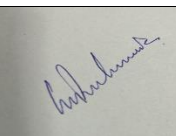
ASSESSMENT TOOLS

S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester

2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Case Study)	Once in a semester

Course designed by: Dr.S. Leema Rosaline	Verified by HOD: Dr. A. Elizabeth
Checked by CDC: Dr. S. Jaculin Arockia Selvi	Approved by: <p style="text-align: center;">(Principal)</p>

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name & Designation	Dr. A. Vijaya Kumar Associate Professor and Head Department of Commerce PSG College of Arts and Science, Coimbatore- 641 014 205, Chennimalai Road' Rangampalaya m Erode - 638 009	Dr. M. Jayanthi Associate Professor Department of commerce PSG College of Arts and Science, Coimbatore- 641 014	Dr. F.R. Alexander Pravin Durai Associate Professor and Head Department of Commerce and Honours St, Joseph's College (Autonomous) Trichy- 620 002	Mr. V. Ramesh Babu PRESIDENT - CODISSIA Director Navamani Group of Companies, 366, Avarampalaya m Road, Sidhapudur, Coimbatore - 641 044	Mrs.G. Prabhavathy Branch Manager The New Indian Assurance Co Ltd 10(1) 25, I st floor, I st street PN Road, 60 Feet Road, Tirupur -641 603

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SEMESTER: IV

COURSE CODE: 23UCO4SB2

TITLE OF THE COURSE: SKILL BASED -BUSINESS CORRESPONDENCE – II

(Skill Development)

OBJECTIVES

- To familiarize the students on business correspondence to various agencies
- To enable them to improve their writing skills

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Prepare all internal correspondence of a business concern	K3
CO 2	Draft banking, insurance and agency correspondence letters from the business perspective	K2
CO 3	Draft required company correspondence letters	K2
CO 4	Familiarize with the report writing, do's and don'ts of a report	K2
CO 5	Draft different types of report	K3

Syllabus

Credit Points - 2

Instructional Hours: 45 hours

UNIT – I: Internal communication (K3)

9 hours

Internal communication and public notices – memo, circular, notice board- HR letters - Resume Preparation.

(Self – Study: Resume Preparation)

UNIT – II: External Communication (K2)

10 hours

Banking Correspondence -Insurance Correspondence -Agency Correspondence

UNIT- III: Secretarial Communication (K2)

9 hours

Correspondence of a Company Secretary – Letter of Allotment – Letter of Regret – Company meeting notices, Agenda, Resolutions and Minutes

(Self – Study: Minutes)

UNIT- IV: Principles governing report (K2)

9 hours

Meaning of Report – Principles governing the preparation of report – qualities of good report – functions of a report.

UNIT – V: Report Writing (K3)

8 hours

Types of the report – reports by the individual – reports by committees or subcommittees.

Note: 100% Theory.

TEXT BOOK:

Rajendra Pal and Korlahalli J.S, *Essentials of Business Communication*, (13th edition) Sultan Chand & Company Ltd, New Delhi. (2012).

REFERENCE BOOKS:

1. Gupta C.B, *Business communication*, (10th edition), Sultan Chand & Sons, New Delhi. (2016).
2. Pillai R S N and Mrs. Bagavathi, *Commercial Correspondence & Office Management*, (10th edition) Sultan Chand & Company, New Delhi. (2013).
3. Sunder K & Kumara Raj A, *Business communication*, Vijay Nicole Imprints Pvt. Ltd, Chennai. (2017).
4. Raman B.S, *Business communication*, (2nd edition) United Publishers, Karnataka. (2012).
5. Nishitesh and Dr. Bhaskara Reddi, *Soft Skills and Life Skills: The Dynamics of Success*, BSC Publishers and Distributors, Hyderabad. (2012).

UNIT	TOPIC	SOURCE	LINKS
V	Report Writing	e-PG Pathshala	https://youtu.be/Ne7r3mpqPcQ

MAPPING OF CO'S WITH POs/PSOs

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CO3	3	1	1	1	1	2	3	1	3	2	1	3	3	2
CO4	3	1	1	1	1	2	3	1	3	2	1	3	3	2
CO5	3	1	1	1	1	2	3	1	3	2	1	3	3	2



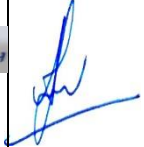
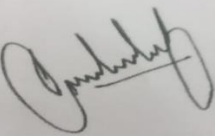
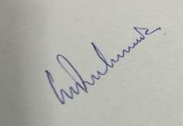
Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Report writing)	Once in a semester

Course designed by: Dr.S.Leema Rosaline	Verified by HOD: Dr.A.Elizabeth
Checked by CDC: Dr.S.Jaculin Arockia Selvi	Approved by : (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name & Designation	Dr. A. Vijaya Kumar	Dr. M. Jayanthi Associate Professor	Dr. F.R. Alexander Pravin Durai	Mr. V. Ramesh Babu	Mrs.G. Prabhavathy Branch Manager

	Associate Professor and Head	Department of commerce	Associate Professor and Head	PRESIDENT - CODISSIA	The New Indian Assurance Co Ltd
	Department of Commerce	PSG College of Arts and Science,	Department of Commerce and Honours	Director Navamani Group of Companies,	10(1) 25, I st floor, I st street
	Erode Arts & Science College (Autonomous)	Coimbatore- 641 014	St, Joseph's College (Autonomous)	366, Avarampalayam Road, Sidhapudur, Coimbatore -641 044	PN Road, 60 Feet Road, Tirupur -641 603
	205, Chennimalai Road'		Trichy- 620 002		
	Rangampalayam				
	Erode - 638 009				

SEMESTER: V

COURSE CODE: 23UCO5C11 / 23UCC5C08 / 23UCE5C09/23UCB5C09/23UIB5C11

TITLE OF THE COURSE: CORE - COST ACCOUNTING

(Employability & Skill Development)

OBJECTIVES

- To develop knowledge on cost concepts and elements of cost.
- To educate on ascertainment and control of cost and determination of profit.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Realize the need for cost accounting, understand the costing concepts and could prepare a cost sheet and Tender.	K2
CO 2	Familiar with procedure for purchase of material, issue and control of materials.	K2
CO 3	Ascertain the labour cost using different methods of remuneration and can have control over labour cost.	K2
CO 4	Acquire knowledge on allocation and apportionment of overheads	K2
CO 5	Prepare accounts of manufacturing concerns producing goods in a number of stages (Processes) and will be able to prepare reconciliation statements reconciling profits as per cost accounts and financial accounts.	K2

Syllabus

Credit Points - 5

Instructional hours: 75 hours

UNIT- I: Introduction to cost accounting (K2)

15 hours

Cost Accounting: - Definition, Meaning and Scope – Relationship of Cost accounting with financial accounting - Need for Cost Accounting- Limitations of financial Accounting –Costing as an aid to management – Limitations and objections against Cost Accounting. **Activity Based Costing (Industry 4.0).** Cost analysis, concepts and Classification, elements of cost, Preparation of Cost Sheet and Tender.

Beyond Curriculum: New Concepts of Costing- Target costing, Life cycle costing, Throughput costing, Relevant costing.

UNIT- II: Material Purchase and Control (K2)

15 hours

Materials: – Purchase, Stores & Issue Control- Procedure and documentation involved in the control of materials. Fixation of stock levels – Maximum, Minimum, Reordering Levels, Economic Ordering Quantity, Methods of valuing material issues – LIFO, FIFO, Base stock, Simple Average, Weighted Average.

(Self – Study: Procedure and documentation involved in the control of materials)

UNIT – III: Computation of Labour Cost (K2) 15 hours

Labour: – Systems of Wage payment, idle time, overtime, Labour turnover. Methods of Remuneration and incentives: Halsey and Rowan Plan, Taylor’s differential Piece rate system, Gant task bonus plan, Merrick’s multiple piece rate system, Group bonus scheme

UNIT – IV: Allocation and Apportionment of Overheads (K2) 15 hours

Overhead: – Classification of overhead –Allocation & absorption of Overheads, Primary & Secondary distribution of Overheads – Machine hour rate.

UNIT- V: Process Costing (K2) 15 hours

Process Costing: – Normal loss, abnormal loss, abnormal gain (excluding inter-process profits and equivalent production) - Costing of Joint products & By-products. Reconciliation of Cost & Financial accounts.

Note: Distribution of marks Theory and Problems is 40% & 60% respectively.

TEXT BOOK:

Jain & Narang, *Cost Accounting*, (11th edition) Kalyani Publishers, New Delhi. (2015).

REFERENCE BOOKS:

1. Dr. Tulsian P C, *Introduction to Cost Accounting*, S. Chand & Company Ltd, New Delhi. (2011).
2. Iyengar S.P, *Cost Accounting*, Sultan Chand & Sons, New Delhi. (2010).
3. Khanna, Ahuja & Pandey, *Practical Costing*, Sultan Chand & Company Ltd, New Delhi. (2003).
4. Pillai R S N & Bhagavathi, *Cost Accounting*, (7th revised edition) Sultan Chand & Company Ltd, New Delhi. (2010).
5. Bhattacharyya Ashik. K, *Principles & Practice of Cost Accounting*, Phi Learning Publications, Delhi. (2004).

BLENDDED LEARNING

UNIT	TOPIC	SOURCE	LINK
II	<i>Valuation of Inventory</i>	<i>e-PG Pathshala</i>	https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/S000023MA/P001396/M015987/ET/1465190438Quadrant1(1.pdf
	<i>FIFO, LIFO</i>		https://mail.google.com/mail/u/3?ui=2&ik=4fcc7fad37&attid=0.1&permmsgid=msg-a:r-3312610599993900296&th=17570495efcc94b7&view=att&disp=inline&realattid=17570486430db6047d51

MAPPING OF CO'S WITH POs/PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2
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CO2	3	3	3	3	1	2	1	3	3	2	3	2	3	3
CO3	3	3	2	2	1	2	1	3	3	2	3	2	3	3
CO4	3	3	1	3	1	2	1	3	3	2	3	2	3	3
CO5	3	3	2	1	1	2	1	3	3	2	3	2	3	3

Correlation: 3-High, 2-Medium, 1-Low.

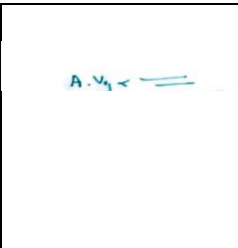
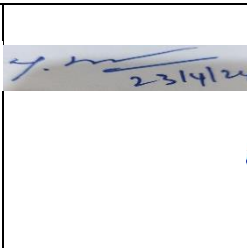

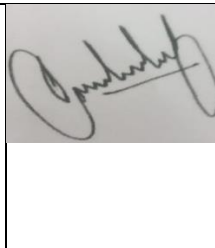
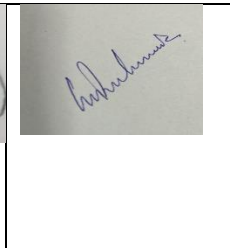
ASSESSMENT TOOLS

S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester

4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component:(Field Visit to Aavin Diary Firm – Ascertainment of cost)	Once in a semester

Course designed by: Dr.S.Leema Rosaline	Verified by HOD: Dr.A.Elizabeth
Checked by CDC: Dr. S. Jaculin Arockia Selvi	Approved by : (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name & Designation	Dr. A. Vijaya Kumar Associate Professor and Head Department of Commerce Erode Arts & Science College (Autonomous) 205, Chennimalai Road Rangampalayam Erode - 638 009	Dr. M. Jayanthi Associate Professor Department of commerce PSG College of Arts and Science, Coimbatore- 641 014	Dr. F.R. Alexander Pravin Durai Associate Professor and Head Department of Commerce and Honours St, Joseph's College (Autonomous) Trichy- 620002	Mr. V. Ramesh Babu PRESIDENT - CODISSIA Director Navamani Group of Companies, 366, Avarampalayam Road, Sidhapudur, Coimbatore -641 044	Mrs.G. Prabhavathy Branch Manager The New Indian Assurance Co Ltd 10(1) 25, I st floor, I st street PN Road, 60 Feet Road, Tirupur -641 603

SEMESTER: V

COURSE CODE: 23UCO5C12

TITLE OF THE COURSE: CORE - HIGHER CORPORATE ACCOUNTING

(Employability & Skill Development)

OBJECTIVES

- To create an awareness on the methods of accounting maintained by Banking, Insurance and Electricity companies.
- To educate the students about the International Accounting Standards.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Prepare financial statements of a banking company	K2
CO 2	Ascertain the financial position of life and non-life insurance companies	K2
CO 3	Consolidate the accounts of holding and subsidiary companies	K2
CO 4	Prepare the final accounts of electricity companies	K2
CO 5	Understand the importance of international accounting standards	K3

Syllabus

Credit Points - 5

Instructional Hours: 75 hours

UNIT – I: Banking Company Accounts (K2)

14 hours

The business of banking companies: - Legal requirements- Items requiring special attention in the preparation of final accounts-Preparation of Profit and Loss account and Balance Sheet-Guidelines of RBI for Profit and Loss account and Balance Sheet.

(Self - Study: Guidelines of RBI for Profit and Loss account and Balance Sheet)

UNIT –II: Insurance Company Accounts (K2)

16 hours

Types of Insurance –Important terms and their treatment in final accounts of Insurance companies-Determination of net liability of Life insurance business- computation of profit in Life insurance business-Preparation of Final Accounts of Life Insurance and General Insurance.

(Self – Study: Types of Insurance)

UNIT –III: Holding Company Accounts (K2)

17 hours

Meaning of Holding Company and Subsidiary Company-Legal requirements-Computation of capital profits, revenue profits, Minority interest, cost of control or capital reserve-elimination of unrealized profit and intercompany Owings – Preparation of Consolidated Balance Sheet

Beyond Curriculum: Issue of bonus shares by subsidiary company

UNIT –IV: Accounts of Electricity Companies (K2)**15 hours**

Special features of Double account system-Double Account system Vs Double entry system- - Important accounting terms and provisions relating to Electricity supply companies- Preparation of Final accounts of Electricity Companies

UNIT –V: Accounting Standards (K3)**13 hours**

Meaning, Objectives and Need for Accounting Standards – the significance of Accounting standards – **International Accounting Standards (Industry 4.0)**: IAS-1, IAS-2, IAS-7, IAS-8, IAS-10, IAS-15, IAS-16, IAS-27, IAS-28, IAS-38.

Note: 20% Theory & 80% Problem

TEXT BOOK:

Reddy T.S and Dr. Murthy A, *Corporate Accounting*, (6th edition) Margham Publications, Chennai. (2018).

REFERENCE BOOKS:

- 1.Jain S.P, Narang K.L, *Corporate Accounting*, (4th edition), Kalyani Publishers, New Delhi. (2015).
2. Shukla M.C& Grewal T.S, *Advanced Accounts*, (19th edition), S.Chand & Company Ltd, New Delhi. (2019).
- 3.Wilson M, *Advanced Accountancy*, SCITECH Publications India Private Ltd, Chennai. (2012).
- 4.Arulanandam and Dr. Raman K.S, *Advanced Accountancy*, Himalaya Publishing House, Mumbai. (2002).
5. Gupta R.L and Radhaswamy M, *Advanced Accountancy*, Sultan Chand &Company Ltd, New Delhi. (2016).

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
V	<i>Accounting Standards</i>	<i>e-PG Pathshala</i>	https://youtu.be/eEDKjuniE7E

MAPPING OF CO'S WITH POs/PSOs

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CO4	3	3	1	2	1	1	1	3	3	3	1	3	3	3
CO5	3	1	1	1	1	1	1	1	1	1	1	3	3	1


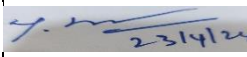

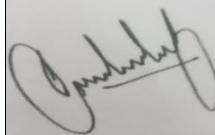
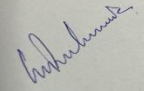
Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Quiz)	Once in a semester

Course designed by: Dr.A.Elizabeth	Verified by HOD: Dr.A.Elizabeth
Checked by CDC: Dr.S.Jaculin Arockia Selvi	Approved by : (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date		 23/4/24			
Name & Designation	Dr. A. Vijaya Kumar Associate Professor and Head Department of Commerce Erode Arts & Science College (Autonomous) 205, Chennimalai Road' Rangampalayam Erode - 638 009	Dr. M. Jayanthi Associate Professor Department of commerce PSG College of Arts and Science, Coimbatore- 641 014	Dr. F.R. Alexander Pravin Durai Associate Professor and Head Department of Commerce and Honours St, Joseph's College (Autonomous) Trichy- 620 002	Mr. V. Ramesh Babu PRESIDENT - CODISSIA Director Navamani Group of Companies, 366, Avarampalayam Road, Sidhapudur, Coimbatore -641 044	Mrs.G. Prabhavathy Branch Manager The New Indian Assurance Co Ltd 10(1) 25, I st floor, I st street PN Road, 60 Feet Road, Tirupur -641 603

SEMESTER: V

COURSE CODE: 23UCO5C13 /23UCC5C09/23UCB5C10

TITLE OF THE COURSE: CORE – INCOME TAX

(Employability, Entrepreneurship & Skill Development)

OBJECTIVES

- To understand the provisions of Income Tax Act of 1961 relating to assessment of total income of an individual and computation of tax liability.
- To know about the eligible deductions under Section 80 of Income Tax Act.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Assimilate an idea as to who, when , why and how a person should pay tax and the five heads of income under which total income is assessed	K 3
CO 2	Compute taxable salary income and house property income of an assessee and corresponding deductions that can be claimed under Sec 16 &24	K 4
CO 3	Calculate the taxable business and professional income and can be aware of deductions that can be claimed from business or professional income.	K3
CO 4	Determine taxable capital gains and income from other sources	K4
CO 5	Discern knowledge on various ways of availing tax benefits through deductions U/S 80 and also on set off and carry forward of losses.	K4

Syllabus

Credit Points - 5

Instructional Hours: 75 hours

UNIT – I: Basic Concepts of Income Tax (K2)

15 hours

The Income tax Act,1961: – Definition of Income – Assessment year – Previous year -Assessee – Assessee in default – **PAN (Industry 4.0)**. Scope of income – Residential status – Incomes which do not form part of Total Income.

(Self – Study: Exempted incomes u/s 10)

UNIT - II: Income from Salary and House Property (K4)

15 hours

Income taxable under the head Salaries: Allowances, Perquisites, Profits in lieu of salary, Deductions u/s 16, Eligible saving schemes. Income from House Property: Taxable income from self-occupied and let out house property

UNIT- III: Income from Business or Profession (K3) 15 hours

Income from Business or Profession: – computation of profits and gains of business or profession of an individual- expenses and income expressly allowed and disallowed.

(Self – Study: expenses and income expressly allowed and disallowed)

UNIT –IV: Income from Capital Gain and Other Sources (K4) 15 hours

Income taxable under the head Capital Gains: - Indexing of Long- term capital assets – Computation of short -term and Long- term capital gain – Exemptions u/s 10 & 54. Income from other sources: General and Specific Incomes.

UNIT- V: Deductions u/s 80 and Set-off and carry forward of losses (K4) 15 hours

Deductions to be made in computing total income-Provisions under Section 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80ddb, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U- Set off and carry forward of losses. Computation of Tax Liability of Individuals.

Beyond Curriculum: Rates of tax for individuals under new regime and computation of tax Liability using new regime.

Note: Distribution of marks for Theory and Problems shall be 40% and 60% respectively.

TEXT BOOK:

Gaur and Narang, *Income Tax Law and Practice*, Kalyani Publishers, New Delhi.(Current edition book to be used every year)

REFERENCE BOOKS:

- 1.Mehrotra, *Income Tax Law and Practice*, Sahitya Bawan Publishers, Uttar Pradesh.
2. Manoharan T.N, *Income Tax Law*, Snow-white Publishers Pvt.Ltd, Mumbai.
- 3.Murthy A, *Income Tax Law and Practice*, Vijay Nicole Imprints Private Limited, Chennai.
4. Jeevarathinam M and Vijay C Vishnu Kumar, *Income Tax Law and Practice*, SCITECH Publications (India) Pvt. Ltd, Chennai.
5. Raajhavelu K, *Text book on Income Tax Law and Practice*, Sri Venkateswara Padmawadhi Publications, Andhra Pradesh.

BLENDING LEARNING

UNIT	TOPIC	SOURCE	LINKS
I	Residential status	UG/PG MOOCs	https://mail.google.com/mail/u/3?ui=2&ik=4fcc7fad37&attid=0.1&permmsgid=msg-a:r4447810637867235119&th=175702e1205dfdf&view=att&disp=inline&realattid=175702becb4467f27d81
IV	Capital Gains	UG/PG MOOCs	https://youtu.be/FeqHBnQi8Z0 https://youtu.be/yr1Z6tOL3jw https://youtu.be/Hk8xwH1-MTw https://youtu.be/9ea-UdJjDho https://youtu.be/TMkh0d6xmtk https://youtu.be/mn6iNa_GtnQ

MAPPING OF CO'S WITH POs/PSOs

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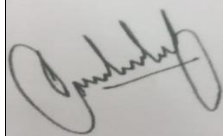
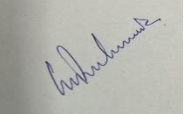
Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester

5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Making them to fill in Income tax returns for an individual)	Once in a semester
Course designed by: Dr.A.Elizabeth		Verified by HOD: Dr.A.Elizabeth
Checked by CDC: Dr.S.Jaculin Arockia Selvi		Approved by : (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name & Designation	Dr. A. Vijaya Kumar Associate Professor and Head Department of Commerce Erode Arts & Science College (Autonomous) 205, Chennimalai Road' Rangampalayam Erode - 638 009	Dr. M. Jayanthi Associate Professor Department of commerce PSG College of Arts and Science, Coimbatore- 641 014	Dr. F.R. Alexander Pravin Durai Associate Professor and Head Department of Commerce and Honours St, Joseph's College (Autonomous) Trichy- 620002	Mr. V. Ramesh Babu PRESIDENT - CODISSIA Director Navamani Group of Companies, 366, Avarampalayam Road, Sidhapudur, Coimbatore -641 044	Mrs.G. Prabhavathy Branch Manager The New Indian Assurance Co Ltd 10(1) 25, I st floor, I st street PN Road, 60 Feet Road, Tirupur -641 603

SEMESTER: V

COURSE CODE: 23UCO5E01

TITLE OF THE COURSE: ELECTIVE - ENTREPRENEURIAL DEVELOPMENT

(Entrepreneurship & Skill Development)

OBJECTIVES

- To create awareness of entrepreneurial concepts
- To develop entrepreneurial skills

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Understand the concepts of entrepreneurship, entrepreneur and EDP	K2
CO 2	Have complete picture of “Start-ups”	K2
CO 3	Have information on the financial institutions which will fund them for their future business	K3
CO 4	Get to know the probable Government’s assistance through incentives and subsidies for future business	K3
CO 5	Know the preliminaries for the establishment of a new project	K3

Syllabus

Credit Points - 4

Instructional Hours: 75 hours

UNIT – I: Entrepreneurship (K2)

15 hours

Concept of Entrepreneurship – Definition, Meaning, Characteristics and Functions of Entrepreneurs - Types of Entrepreneurs and Problems faced by Entrepreneurs - EDP- Need, Phases of EDP- Women Entrepreneurs – Concept, functions, growth, problems.

(Self – Study: Problems faced by Entrepreneurs)

UNIT – II: Startups (K2)

15 hours

Startups – Accommodation and Utilities. Preliminary Contracts with Vendors, Suppliers, Bankers and Principal customers - Start up problems, Funding Opportunities for Start Ups – **Make in India (Industry 4.0)** – MSME-Nature, functions and performance.

(Self – Study: Make in India)

UNIT –III: Institutional Finance (K2)

15 hours

Institutional Finance to Entrepreneurs – SFC's, SIDC, SIPCOT, TIIC, DIC'S, SIDO, NSIC, SISI, Khadhi and Village industries - Role of Commercial Banks- Small Industries Development Bank.

UNIT – IV: Incentives and Subsidies (K2)

15 hours

Incentives and Subsidies – Meaning and Definition – need, advantages, problems of granting incentives and subsidies- Central Government subsidies – SEZ – EPZ - State Government subsidies.

UNIT-V: Project Management (K3)

15 hours

Project Identification – meaning of project identification – selection - Project Formulation - Project appraisal – concept, methods of project appraisal.

Note: 100% Theory.

TEXT BOOK:

Gupta C.B & Srinivasan N.P, *Entrepreneurial Development*, Sultan Chand, New Delhi. (2013).

REFERENCE BOOKS:

1. Saravanavel P, *Entrepreneurial Development*, Ess Pee Kay Publishing House, New Delhi. (1997).
2. Arya Kumar, *Entrepreneurship Creating and Leading an Entrepreneurial Organisation*, Pearson Education India, Chennai. (2012).
3. Dr.Khanka S.S, *Entrepreneurial Development*, S.Chand & Co.Ltd, New Delhi. (2010).
4. Vasant Desai, *Dynamics of Entrepreneurial Development and Management Principles, Projects, Policies and Programmes*, Himalaya Publishing House, Mumbai. (1996).
5. Badi B V and Badi N.V, *Entrepreneurship*, Vrinda Publications (P) Ltd, Delhi. (2006).

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
I	Women Entrepreneurs	e-PG Pathshala	https://youtu.be/1Fzl-UYglYE
V	Project Management	e-PG Pathshala	https://mail.google.com/mail/u/3?ui=2&ik=4fcc7fad37&attid=0.1&permmsgid=msg-a:r-7408217801974864718&th=175704fd0b7cbbde&view=att&disp=inline&realattid=175704fd0d75f3afd3bf1

	Project Identification	e-PG Pathshala	https://youtu.be/ZxV-eeP7W18
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MAPPING OF CO'S WITH POs/PSOs

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CO4	3	2	2	3	3	3	2	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2	3	3	3	3	3	3	2


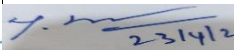

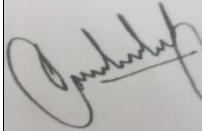
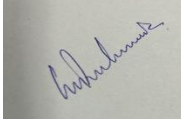
Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
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4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Preparation of project proposal)	Once in a semester

Course designed by: Dr.R.Kavitha	Verified by HOD: Dr.A.Elizabeth
Checked by CDC: Dr.S.Jaculin Arockia Selvi	Approved by : (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name & Designation	<p>Dr. A. Vijaya Kumar</p> <p>Associate Professor and Head</p> <p>Department of Commerce</p> <p>Erode Arts & Science College (Autonomous)</p> <p>205, Chennimalai Road</p> <p>Rangampalayam</p> <p>Erode - 638 009</p>	<p>Dr. M. Jayanthi</p> <p>Associate Professor</p> <p>Department of commerce</p> <p>PSG College of Arts and Science,</p> <p>Coimbatore- 641 014</p>	<p>Dr. F.R. Alexander</p> <p>Pravin Durai</p> <p>Associate Professor and Head</p> <p>Department of Commerce and Honours</p> <p>St, Joseph's College (Autonomous)</p> <p>Trichy- 620 002</p>	<p>Mr. V. Ramesh Babu</p> <p>PRESIDENT - CODISSIA</p> <p>Director Navamani Group of Companies,</p> <p>366, Avarampalayam Road, Sidhapudur, Coimbatore - 641 044</p>	<p>Mrs.G. Prabhavathy</p> <p>Branch Manager</p> <p>The New Indian Assurance Co Ltd</p> <p>10(1) 25, I st floor, I st street</p> <p>PN Road, 60 Feet Road,</p> <p>Tirupur -641 603</p>

SEMESTER: V

COURSE CODE: 23UCO5E02

TITLE OF THE COURSE: CORE - E-COMMERCE

(Industry 4.0)

(Employability, Entrepreneurship & Skill Development)

OBJECTIVES

- To enable the students to understand the mechanism of E-Commerce
- To create an awareness on various E-Commerce Tools & Strategies.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Get exposure to the E- Commerce business models	K1
CO 2	Understand e-marketing techniques & Strategies	K3
CO 3	Acquire knowledge on e-payment options.	K3
CO 4	Be familiar with Internet advertising, & role of social media in E-Commerce Industries.	K3
CO 5	Gain an understanding on E-business solutions & Ethical and Intellectual property issues in E-Commerce Technologies	K3

Syllabus

Credit Points - 4

Instructional Hours: 75 hours

UNIT –I: E- Commerce

15 hours

Introduction to E-Commerce – Objectives – Importance- Impact of E- Commerce- E-Trade – Importance – Process, E-Business and its activities – E – Business Models, Application of E- Commerce Technologies – Advantages and disadvantages of E-Commerce- -M-Commerce and WAP - Mobile Commerce Risk and Security.

UNIT- II: E- Marketing

15 hours

Introduction to E-Marketing – Influence of E-Marketing on a Product, Physical Distribution, Price, Promotion, Marketing Communication- Common Marketing Techniques- Creating E- Commerce Marketing Strategies.

UNIT –III: E-Payments System

15 hours

Introduction to E-Payment systems – Types of E-Payment Systems – E-Payment process – Participants of E-Payment system – Components of an effective E-Payment System – Economic implications of E-Payment system – Advantages of E- Payment system – Issues in E-Payment system

Self-Study: Advantages of E-Payment System

UNIT – IV: E-Advertising & social media in E-Commerce Industry

15 hours

Internet Advertising- emergence of the internet as a competitive Advertising Media-Models of internet Advertising- Banner Advertisements- sponsoring content- screen savers and Push broadcasting- corporate website- Interstitials- Superstitials- Opt-In's-weakness in the Internet Advertising-Security Issues in e-Commerce –Role of social media in e-Commerce Industry

Self-Study: Emergence of the internet as a competitive Advertising Media

UNIT – V: E-Commerce System

15 hours

Introduction to Operating Systems – E-Business Solutions – open-source - Case Studies related on current E-Marketing and E- Payment systems – Taxation of E- Commerce transactions– Supply Chain & Logistics – Customer Complaints – Call Centers – Popular E-Commerce Software Environment - Ethical and Intellectual property issues in E-Commerce Technologies.

Note: 100% Theory

TEXT BOOK:

1. Joseph P T, *E-Commerce*, A managerial perspective, (4th Edition), Prentice Hall Publications. (2012).
2. Minoli Daniel & Minoli Emma, *Web Commerce Technology Handbook*, (16th Reprint), Tata McGraw Hill Publications. (2009).

REFERENCE BOOKS:

1. Dennis P. Curtin Commerce, Principles and Information Technology, (3rd Edition), Tata McGraw Hill Publications. (2008).
2. Wesley Addison, *Frontiers of E commerce*, (4th Edition), Pearson Publications, (2008).
3. Whitley David, *E-Commerce Strategy, Technology and Application*, (21st Reprint), Tata McGraw Hill Publications. (2008).
4. Bharat Bhasker, *Electronic Commerce, Framework, Technologies and Applications*, Tata McGraw Hill Publications. (2012).

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
I	Business Models	Article	https://www.bigcommerce.com/articles/ecommerce/types-of-business-models/

MAPPING OF CO'S WITH POs/PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2
CO1	3	2	2	1	2	2	2	3	1	1	3	3	3	1
CO2	3	2	3	3	3	2	2	3	3	2	3	3	3	2
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CO4	3	2	3	3	3	2	2	3	3	2	3	3	3	3
CO5	3	2	3	3	3	2	2	3	3	2	3	3	3	2

Correlation: 3-High, 2-Medium, 1-Low




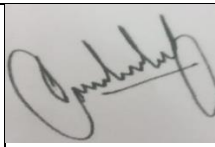
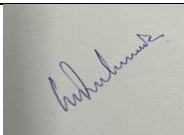
ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Case study on Intellectual property issues in E-Commerce Technologies)	Once in a semester

Course designed by: Dr.A.Elizabeth	Verified by HOD: Dr.A.Elizabeth
--	---

Checked by CDC: Dr.S.Jaculin Arockia Selvi	Approved by : (Principal)
---	--

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name & Designation	Dr. A. Vijaya Kumar Associate Professor and Head Department of Commerce Erode Arts & Science College (Autonomous) 205, Chennimalai Road' Rangampalayam Erode - 638 009	Dr. M. Jayanthi Associate Professor Department of commerce PSG College of Arts and Science, Coimbatore- 641 014	Dr. F.R. Alexander Pravin Durai Associate Professor and Head Department of Commerce and Honours St, Joseph's College (Autonomous) Trichy- 620002	Mr. V. Ramesh Babu PRESIDENT - CODISSIA Director Navamani Group of Companies, 366, Avarampalayam Road, Sidhapudur, Coimbatore -641 044	Mrs.G. Prabhavathy Branch Manager The New Indian Assurance Co Ltd 10(1) 25, I st floor, I st street PN Road, 60 Feet Road, Tirupur -641 603

SEMESTER: V

COURSE CODE: 23NCO5E01

TITLE OF THE COURSE: ELECTIVE: GENERAL COMMERCIAL KNOWLEDGE

(Employability & Skill Development)

OBJECTIVES

- To impart knowledge of banks and E-Users of Banking
- To Understand the need, importance and concept of Various types of Insurance

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Understand the relationship between banker & Customer & Types of Deposits	K1
CO 2	Gain knowledge on the E –operations of banking transactions	K3
CO 3	Familiarize with the fundamental principles of contract of insurances	K2
CO 4	Be knowledgeable on types of Insurance policies and Role of IRDA.	K2
CO 5	Draft different commercial correspondence	K2

Syllabus

Credit Points -4

Instructional Hours : 60 hours

UNIT- I: Introduction to banking (K1)

12 hours

Definition and functions of banks -Banker and Customer relationship - general and special relationship. Types of Deposits- Principles of sound lending -Types of loans and advances -Advances against various securities -Types of banks in India.

(Self -study: Types of banks in India)

UNIT - II: E-Payments (K3)

12 hours Definition

of Cheque - features -types of cheque-Era of Internet Banking and its benefits, Online Banking - E-banking - Mobile banking, RTGS, SWIFT - Electronic Clearing System (ECS), E -Payments- Electronic Fund Transfer (EFT)- E-money-Safeguard for internet banking (Industry 4.0)- KYC Norms and Anti– Money Laundering

UNIT – III: Concept of Insurance and Bancassurance (K2)

12 hours

Meaning of Insurance-Characteristics- Functions of Insurance- Fundamental Principles of Insurance: Indemnity- Insurable Interest- Utmost Good faith- Proximate Cause, Contribution- Subrogation-Reinsurance -Bancassurance: features, merits.

UNIT – IV: Life and Non-Life Insurance and Regulatory frame work (K2) 12 hours

Types of Insurance-Life and Non-Life: Features, needs, policies of different types of Insurance- IRDA Act 1999- Objectives of IRDA- Duties, Powers and Functions of IRDA- Role of IRDA

UNIT - V: Commercial Correspondence (K2) 12 hours

Business Correspondence- Need, Functions & Layout of a Business Letter- Enquiry, Quotation, Order, Complaints and Collection- Letter of Application-Resume Preparation.

(Self -study: Resume Preparation)

Note: 100% Theory.

TEXT BOOK:

Study Material on General Commercial Knowledge

REFERENCE BOOKS:

1. Mishra, M.N. *Principles and Practices of Insurance* (22nd edition) Sultan Chand and Sons, New Delhi. (2016).
2. Suneja, H.R. *Practical and Law of Banking*, Himalaya Publishing House, Karnataka. (2102).
3. Gupta, P.K. *Insurance and Risk Management*, Himalaya Publishing House, Karnataka. (2012).
4. Agarwal, O.P. *Banking and Insurance*, Himalaya Publishing House, Karnataka. (2013).
5. Jr.Black, Kenneth & Jr. Skipper, Harold. *Life and Health Insurance*. Pearson Education, UK. (2009).

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
III	Fundamentals of Insurance	coursera	https://www.coursera.org/lecture/financial-markets-global/insurance-fundamentals-X6HV1?utm_source=mobile&utm_medium=pag_e_share&utm_content=vlp&utm_campaign=top_button

MAPPING OF CO'S WITH POs/PSOs

	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO
		2	3	4	5	6	7	8	9				1	2

	1									10	11	12		
CO1	3	1	1	1	1	1	1	1	1	1	2	3	3	1
CO2	3	1	3	3		1	1	3	3	1	2	3	3	2
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CO4	3	1	1	3	3	1	1	1	1	1	2	3	3	1
CO5	3	1	1	3	1	1	3	1	1	1	2	3	3	1


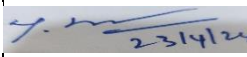

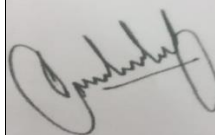

Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Preparation of resume)	Once in a semester

Course designed by: Dr.S.Leema Rosaline	Verified by HOD: Dr.A.Elizabeth
Checked by CDC: Dr.S.Jaculin Arockia Selvi	Approved by : (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name & Designation	<p>Dr. A. Vijaya Kumar</p> <p>Associate Professor and Head</p> <p>Department of Commerce</p> <p>Erode Arts & Science College (Autonomous)</p> <p>205, Chennimalai Road'</p> <p>Rangampalayam</p> <p>Erode - 638 009</p>	<p>Dr. M. Jayanthi</p> <p>Associate Professor</p> <p>Department of commerce</p> <p>PSG College of Arts and Science,</p> <p>Coimbatore- 641 014</p>	<p>Dr. F.R. Alexander</p> <p>Pravin Durai</p> <p>Associate Professor and Head</p> <p>Department of Commerce and Honours</p> <p>St, Joseph's College (Autonomous)</p> <p>Trichy- 620 002</p>	<p>Mr. V. Ramesh Babu</p> <p>PRESIDENT - CODISSIA</p> <p>Director Navamani Group of Companies,</p> <p>366, Avarampalayam Road, Sidhapudur, Coimbatore -641 044</p>	<p>Mrs.G. Prabhavathy</p> <p>Branch Manager</p> <p>The New Indian Assurance Co Ltd</p> <p>10(1) 25, I st floor, I st street</p> <p>PN Road, 60 Feet Road,</p> <p>Tirupur -641 603</p>

SEMESTER: V

COURSE CODE: 23UCO5SB3

TITLE OF THE COURSE : SKILL BASED - HUMAN RESOURCE MANAGEMENT – I

(Employability)

OBJECTIVES

- To make the students acquainted with the techniques and principles to manage human resources of an organization.
- To educate methods of selection, placement and training.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Understand the role of Human Resource manager	K1
CO 2	Face the challenges of human resource management	K2
CO 3	Perceive knowledge on human resource planning	K2
CO 4	Identify the right person for the right job	K3
CO 5	Give appropriate training required for the jobs	K3

Syllabus

Credit Points - 2

Total hours: 45 hours

UNIT- I: Nature and Scope of Human Resource Management (K1)

9 hours

Meaning, definition, objectives and scope of HRM – Functions and qualities of Human Resource Manager

(Self – Study: Functions of HR)

UNIT – II: Challenges of human resource management (K2)

10 hours

Evolution of HRM; emerging challenges of human resource management like workforce diversity, downsizing, work life balance.

UNIT – III: Human resource planning (K2)

8 hours

Human resource planning – Meaning and definition – Importance of HRP - Job analysis: Meaning and definition – Process – Methods of collecting job data - job description and job specification

UNIT – IV: Recruitment and Selection**(K3)****10 hours**

Recruitment – Concept and sources – factors governing recruitment – Recruitment process – Selection: Concept and process - Testing and interview - Placement and induction.

UNIT – V: Training and development methods (K3)**8 hours**

Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket management games, coaching and mentoring, management development programs - Evaluating training effectiveness.

(Self – Study: Designing training programmes)

Note: 100% Theory.

TEXT BOOK:

L.M.Prasad, *Human Resource Management*, (4th revised edition) Sultan Chand & Sons, Delhi. (2017).

REFERENCE BOOKS:

1. Decenzo, D.A. and Robbins, S. P., *Fundamentals of Human Resource Management*, (14th edition) Wiley, USA. (2013).
2. Dessler, G. and Varkkey, B., *Human Resource Management*, (16th edition) Pearson Education, Delhi. (2014).
3. Chhabra, T.N., *Human Resource Management*, (5th edition) Dhanpat Rai & Co., Delhi. (2015)
4. Aswathappa K., *Human Resource Management*, (6th edition) Tata McGraw-Hill, New Delhi. (2010).
5. Rao, V. S. P., *Human Resource Management: Text and Cases*, (2nd edition) Excel Books. (2012).

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
I	Objectives and scope of HRM	e-PG Pathshala	https://youtu.be/ChZU57_hZIU

	Role of HRM	e-PG Pathshala	https://youtu.be/CGSe3hMM0DU
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MAPPING OF CO'S WITH POs/PSOs

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CO4	3	1	3	3	2	3	3	1	1	3	2	3	3	2
CO5	3	1	3	3	2	3	3	1	1	3	2	3	3	2

Correlation: 3-High, 2-Medium, 1-Low




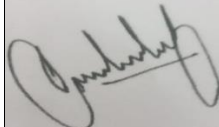
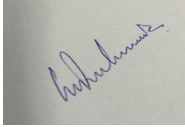
ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Role play)	Once in a semester

Course designed by: Dr.A.Elizabeth	Verified by HOD: Dr.A.Elizabeth
Checked by CDC: Dr.S.Jaculin Arockia Selvi	Approved by :

	(Principal)
--	-------------

MEMBERS OF BOARD OF STUDIES

Sign with Date		 23/4/24			
Name & Designation	Dr. A. Vijaya Kumar Associate Professor and Head Department of Commerce Erode Arts & Science College (Autonomous) 205, Chennimalai Road Rangampalayam Erode - 638 009	Dr. M. Jayanthi Associate Professor Department of commerce PSG College of Arts and Science, Coimbatore- 641 014	Dr. F.R. Alexander Pravin Durai Associate Professor and Head Department of Commerce and Honours St, Joseph's College (Autonomous) Trichy- 620 002	Mr. V. Ramesh Babu PRESIDENT - CODISSIA Director Navamani Group of Companies, 366, Avarampalayam Road, Sidhapudur, Coimbatore -641 044	Mrs.G. Prabhavathy Branch Manager The New Indian Assurance Co Ltd 10(1) 25, I st floor, I st street PN Road, 60 Feet Road, Tirupur -641 603

SEMESTER: V

SUBJECT CODE: 23IDSBCO1

TITLE OF THE PAPER: SKILL BASED: PRACTICAL COMMERCE

(Skill Development)

OBJECTIVES

- To familiarize the non commerce students with the basic theoretical knowledge on banking and insurance, and also with the forms used for transacting banking and insurance transactions.
- To enable the students to get exposure on DEMAT account opening, and online filing of Income Tax Returns.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Understand the basic Banking operations and documents used for it.	K2
CO 2	Gain knowledge in the Digital Banking Operations	K2
CO 3	Know basic principles of insurance and opening of DEMAT account to transact capital market operations. proposal form to take insurance policy.	K2
CO 4	Be aware of documents needed to fill in a proposal form to take out an insurance Policy.	K3
CO 5	Acquire basic knowledge about income tax and Filing of Income tax Returns	K3

Syllabus

Credit - 2

Instructional Hours: 45 hours

UNIT- I: Banking Payments and Withdrawal System (K2)

9 Hours

Definition and functions of banks - Types of Deposits- Pass Book-FDR- Principles of sound lending -Types of loans and advances -Advances against various securities -Opening of bank account- KYC, Filling the Loan application- Nomination-Pay-in-Slip- Withdrawal slip- Definition of Cheque - features -types of cheque-- Demand draft -ATM Card-Debit Card-Credit Card.

(Self Study: Types of deposits)

UNIT- II: Digital Banking Operations (K2)

9 Hours

Era of Internet Banking and its benefits, Online Banking - E-banking - Mobile banking, RTGS, SWIFT - Electronic Clearing System (ECS), E -Payments-Electronic Fund Transfer (EFT)- E-money-Safeguard for internet banking - -Net Banking, E-Banking-Mobile Banking.-Fund Transfer NEFT- RTGS. (Industry 4.0)

UNIT- III: Introduction to Insurance & DEMAT Account Opening (K2)

8 Hours

Meaning of Insurance-Characteristics- Functions of Insurance- Fundamental Principles of Insurance: Indemnity- Insurable Interest- Utmost Good faith- Proximate Cause, Contribution-Subrogation. **Demat Account- Meaning- Filling of Application for opening a Demat account (Industry 4.0)**

UNIT- IV: Insurance Policy document and Surrender of Policy (K3)

9 Hours

Insurance documents- Introduction- Need for Insurance documentation- Documents needed at the stage of the proposal- Documents needed during the continuance of the policy-Surrender of Policy- Proposal preparation for taking an Insurance Policy.

UNIT- V: Introduction to Income Tax and PAN (K3)

10 Hours

Introduction for Income tax and five heads of income under income tax-meaning- assessment-TDS- Form 16-Filing the Income Tax Returns. **PAN card meaning- Uses of PAN card-filling of application for PAN card. (Industry 4.0)**

TEXT BOOK:

Study Material prepared by the department

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
I	Loans & Advances	youtube	https://youtu.be/L4eiQN1EfBM -

MAPPING OF CO'S WITH POs/PSOs

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CO3	3	1	2	3	2	1	1	1	2	1	1	3	3	2

CO4	3	1	2	3	1	1	1	1	1	1	1	3	3	2
CO5	3	1	2	3	1	1	1	3	3	3	3	3	3	2


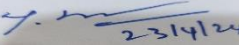

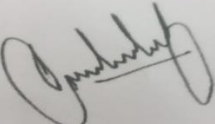
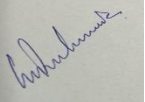
Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Filling ITR)	Once in a semester

Course designed by: Dr.R.Kavitha	Verified by HOD: Dr.A.Elizabeth
Checked by CDC: Dr.S.Jaculin Arockia Selvi	Approved by : (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date		 23/4/24			
Name & Designation	Dr. A. Vijaya Kumar Associate Professor and Head Department of Commerce Erode Arts & Science College (Autonomous) 205, Chennimalai Road' Rangampalayam Erode - 638 009	Dr. M. Jayanthi Associate Professor Department of commerce PSG College of Arts and Science, Coimbatore- 641 014	Dr. F.R. Alexander Pravin Durai Associate Professor and Head Department of Commerce and Honours St, Joseph's College (Autonomous) Trichy- 620 002	Mr. V. Ramesh Babu PRESIDENT - CODISSIA Director Navamani Group of Companies, 366, Avarampalayam Road, Sidhapudur, Coimbatore -641 044	Mrs.G. Prabhavathy Branch Manager The New Indian Assurance Co Ltd 10(1) 25, I st floor, I st street PN Road, 60 Feet Road, Tirupur -641 603

SEMESTER: VI

COURSE CODE: 23UCO6C14 / 23UCC6C11 / 23UCE6C12 / 23UCB6C11 / 23UIB6C14

TITLE OF THE COURSE: CORE - MANAGEMENT ACCOUNTING

(Employability & Skill Development)

OBJECTIVES

- To provide knowledge on evolution and significance of Management Accounting and tools for Financial Analysis
- To educate the students on the applications of management accounting techniques in taking managerial decisions.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Have knowledge on the need, importance, scope, merits and demerits of management accounting	K1
CO 2	Analyse and interpret the financial statements so as to draw conclusions concerning the profitability, liquidity and solvency position of any business.	K3
CO 3	Find out changes in the financial position of a concern through fund flow and cash flow statements.	K3
CO 4	Suggest suitable managerial decisions under various critical circumstances.	K3
CO 5	Prepare all types of budgets required to predict the future viability of the business enterprise.	K3

Syllabus

Credit Points - 5

Instructional Hours: 90 hours

UNIT –I: Nature and scope of Management accounting (K1)

18 hours

Definition, meaning, objectives and scope of Management accounting– relationship between Management Accounting, Cost accounting and Financial Accounting – need, significance and Limitations of Management accounting.

(Self-study: Relationship between Management Accounting, Cost accounting and Financial Accounting)

UNIT- II: Analysis and interpretation of financial statements (K3)

18 hours

Meaning, objectives and types of financial statements- financial Analysis- Methods or devices of

financial analysis: comparative statements, common size statements, Ratio analysis – Liquidity, Solvency, Activity and Profitability ratios.

UNIT –III: Fund flow and cash flow statement and Variance analysis (K3)

18 hours

Fund flow Statement: - Meaning, significance and limitations of fund flow statement- statement of schedule of changes in working capital- Preparation of Fund flow statement. Cash Flow Statement: Meaning, significance and limitations of Cash flow statement – preparation of cash flow statement. Meaning of Standard Costing – Variance analysis (simple material and labour variances)

(Self – Study: Break even analysis)

UNIT – IV: Cost – volume – profit analysis (K3)

18 hours

Marginal cost – marginal costing – contribution- profit- volume ratio - break even analysis- margin of safety – significance and limitations of marginal costing – managerial applications of marginal costing.

UNIT – V: Budgeting and budgetary control (K2)

18 hours

Budget, budgeting and budgetary control- objectives, characteristics and essentials of successful budgetary control system - classification of budgets: Master budget, Flexible budget, Cash budget, Material budget, Production budget, Sales budget and Zero - based budgeting.

Beyond Curriculum: Capital expenditure budget, Performance budgeting, Activity Based Budgeting (ABB), Rolling/ Continuous Budgets.

Note: Distribution of marks for Theory and Problems shall be 40% and 60% respectively.

TEXT BOOK:

Sharma R.K & Sashi K.Gupta, *Management Accounting*, (4th revised edition), Kalyani Publishers, New Delhi. (2018).

REFERENCE BOOKS:

1. Dr.Maheshwari,S.N, *Principles of Management Accounting*, (3rd revised edition), Vikas Publishers, New Delhi. (2014).
2. Pillai R S N & Bhagavati, *Management Accounting*, Sultan Chand & Company, New Delhi. (2011).
3. Manmohan & Goyal, *Management Accounting*, Sahitya Bavan Publishers, Uttar Pradesh. (2012).
4. Jain and Narang, *Cost and Management Accounting*, Kalyani Publishers, New Delhi. (2016).
5. Duncan Williamson, *Cost and Management Accounting*, Prentice Hall of India, New Delhi. (1998).

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
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V	Budget, budgeting and budgetary control	<i>e-PG Pathshala</i>	https://youtu.be/hn1rngCPS7I
	Classification of budgets	<i>e-PG Pathshala</i>	https://youtu.be/-H3PhCC-0G4) https://youtu.be/mWlaxOGD-f4
	Zero based budgeting	<i>e-PG Pathshala</i>	https://youtu.be/atBgN9RpB8g

MAPPING OF CO'S WITH POs/PSOs

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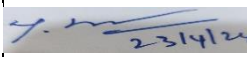

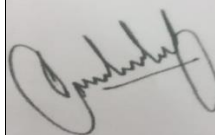
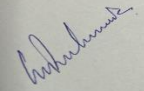
Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Quiz)	Once in a semester

Course designed by: Dr.A.Elizabeth	Verified by HOD: Dr.A.Elizabeth
Checked by CDC: Dr.S.Jaculin Arockia Selvi	Approved by : (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name & Designation	<p>Dr. A. Vijaya Kumar</p> <p>Associate Professor and Head</p> <p>Department of Commerce</p> <p>Erode Arts & Science College (Autonomous)</p> <p>205, Chennimalai Road'</p> <p>Rangampalayam</p> <p>Erode - 638 009</p>	<p>Dr. M. Jayanthi</p> <p>Associate Professor</p> <p>Department of commerce</p> <p>PSG College of Arts and Science,</p> <p>Coimbatore- 641 014</p>	<p>Dr. F.R. Alexander</p> <p>Pravin Durai</p> <p>Associate Professor and Head</p> <p>Department of Commerce and Honours</p> <p>St, Joseph's College (Autonomous)</p> <p>Trichy- 620002</p>	<p>Mr. V. Ramesh Babu</p> <p>PRESIDENT - CODISSIA</p> <p>Director Navamani Group of Companies,</p> <p>366, Avarampalayam Road, Sidhapudur, Coimbatore -641 044</p>	<p>Mrs.G. Prabhavathy</p> <p>Branch Manager</p> <p>The New Indian Assurance Co Ltd</p> <p>10(1) 25, I st floor, I st street</p> <p>PN Road, 60 Feet Road,</p> <p>Tirupur -641 603</p>

SEMESTER: VI

COURSE CODE: 23UCO6C15 / 23UCE6C13

TITLE OF THE COURSE: CORE - GST & CUSTOMS DUTY

(Employability, Entrepreneurship & Skill Development)

OBJECTIVES

- To know the applicability of GST in the Indian & International scenario.
- To educate the students on customs Duty levied on Import & Export of Goods.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Get a clear picture of GST in Indian and International scenarios.	K1
CO 2	Understand time, place and value of supply of goods and services based on which GST is levied.	K3
CO 3	Acquire knowledge on who, when and how to claim input tax credit under GST.	K2
CO 4	Get thorough understanding of IGST levied by the Central Government on Inter- State transactions.	K2
CO 5	Familiarize with the provisions relating to Customs Duty	K2

Syllabus

Credit Points- 3

Instructional Hours: 60 hours

UNIT – I: Introduction to GST (K1)

12 hours

Overview of GST - GST International Scenario - GST in India - History of GST - GST Council - Framework of GST - Introduction to CGST Act, 2017 - Important Definitions - Levy of GST - Liability under GST.

(Self-Study: History of GST)

UNIT - II: GST and Supply of Goods and Services (K3)

12 hours

Supply - Characteristic of Supply - Schedule I under CGST - Schedule II under CGST - Activities which are not Supply - Composite and Mixed Supply - Composition levy - Meaning - Condition & Restriction - Time of Supply of Goods - Time of Supply of Services - Time of Supply in case of change in rate of tax - Value of Supply.

UNIT – III: Input Tax Credit (K2)**12 hours**

Input Tax Credit: - Meaning - Input Tax Credit Restrictions - Job Work- Accounts and Records
- Tax Invoice, Credit and Debit Notes - Registration - Persons liable to register - Persons not liable to register - **Returns - Payment - Utilization of ITC – Refunds. (Industry 4.0)**

Beyond Curriculum: Audit in GST – Assessment

UNIT – IV: IGST Act (K2)**12 hours**

Introduction to IGST Act, 2017: - Important definitions - Nature of Supply - Inter State Supply
- Intra State Supply - Supplies in Territorial Waters - Place of Supply of Goods - Place of Supply of Services - Union Territory Goods and Services Tax Act, 2017 - Introduction to GST (Compensation to States) Act, 2017.

UNIT –V: Customs duty (K2)**12 hours**

Customs duty - Prohibition and exportation of goods, detection of illegally imported and exported goods and their prevention - Levy of and exemption from custom duty - Valuation of goods under Customs Act., Clearance of imported goods and exported goods - Duty Drawback - Conditions and Procedure for availing of duty drawback - Powers on Customs Officers - Search and seizure - Confiscation of goods – Offenses, penalties and appeals.

(Self – Study: Powers on Customs Officers)

Note: 100% Theory.

TEXT BOOK:

Course Material given by ICAI

REFERENCE BOOKS:

1. Reddy T.S & Hariprasad Reddy Y, *Business Taxation (Indirect Taxes)*, Margham Publications, Chennai. (2017).
2. Balachandran V, *Indirect Taxation*, Sultan Chand & Sons, New Delhi. (2014).
3. Dr.Vijaya Ganesh V, *A Text Book of Indirect Tax (Including GST)*, Shree Mahalakshmi Publishers, Coimbatore. (2017).

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
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I	Introduction to GST	e-PG Pathshala	http://egyankosh.ac.in/handle/123456789/60517
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MAPPING OF CO'S WITH POs/PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2
CO1	3	1	1	1	1	1	1	3	1	2	3	3	3	1
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CO5	3	1	2	2	1	1	1	3	3	2	3	3	3	2


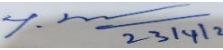
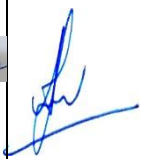
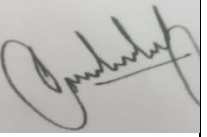
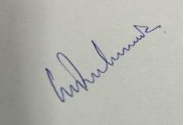
Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Quiz)	Once in a semester

Course designed by: Dr.R.Kavitha	Verified by HOD: Dr.A.Elizabeth
Checked by CDC: Dr.S.Jaculin Arockia Selvi	Approved by : (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name & Designation	<p>Dr. A. Vijaya Kumar</p> <p>Associate Professor and Head</p> <p>Department of Commerce</p> <p>Erode Arts & Science College (Autonomous)</p> <p>205, Chennimalai Road</p> <p>Rangampalayam</p> <p>Erode - 638 009</p>	<p>Dr. M. Jayanthi</p> <p>Associate Professor</p> <p>Department of commerce</p> <p>PSG College of Arts and Science,</p> <p>Coimbatore- 641 014</p>	<p>Dr. F.R. Alexander</p> <p>Pravin Durai</p> <p>Associate Professor and Head</p> <p>Department of Commerce and Honours</p> <p>St, Joseph's College (Autonomous)</p> <p>Trichy- 620 002</p>	<p>Mr. V. Ramesh Babu</p> <p>PRESIDENT - CODISSIA</p> <p>Director Navamani Group of Companies,</p> <p>366, Avarampalayam Road, Sidhapudur, Coimbatore - 641 044</p>	<p>Mrs.G. Prabhavathy</p> <p>Branch Manager</p> <p>The New Indian Assurance Co Ltd</p> <p>10(1) 25, I st floor, I st street</p> <p>PN Road, 60 Feet Road,</p> <p>Tirupur -641 603</p>

SEMESTER: VI

COURSE CODE: 23UCO6C16 / 23UCB4C08 / 23UIB4C09

TITLE OF THE COURSE: CORE - FUNDAMENTALS OF FINANCIAL MANAGEMENT

(Skill Development)

OBJECTIVES

- To Illustrate the students with the principles, practices and importance of financial management.
- To educate them on the issues relating to investment so as to invest in profitable investment avenues.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Understand the fundamentals of financial management	K2
CO 2	Take long term investment decisions using capital budgeting techniques.	K3
CO 3	Able to use cost of capital and theories of capital structure as tools of financial analysis for taking long term investment decision	K3
CO 4	Select the profitable company based on the rate of dividend	K3
CO 5	Forecast the working capital requirements	K3

Syllabus

Credit Points - 5

Instructional hours: 75 hours

UNIT -I: Nature and Scope of Financial Management (K2)

15 hours

Nature and scope of financial management: - Relationship of finance with other business functions - Objectives of financial management: Profit maximization and wealth maximization – Time value of money, Risk and return (including Capital Asset Pricing Model).

(Self – Study: Relationship of finance with other business functions)

UNIT – II: Long term investment decisions (K3)

15 hours

The Capital Budgeting Process: - Cash Flow Estimation, Payback Period Method, Accounting Rate of Return method, Net Present Value (NPV) method, Net Terminal Value method, Internal Rate of Return (IRR) method, Profitability Index.

UNIT – III: Financing Decisions (K3)

15 hours

Sources of long-term financing: - Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC). Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage - Determinants of capital structure.

(Self – Study: Determinants of capital structure)

UNIT- IV: Dividend Decisions (K3)

15 hours

Theories for Relevance and irrelevance of dividend decision for corporate valuation: Walter's Model, Gordon's Model, MM Approach, Cash and stock dividends. Dividend policies in practice.

Beyond Curriculum: Impact of dividend decisions on price, Factors affecting dividend decisions, Importance of dividend decisions

UNIT – V: Working Capital Decisions (K3)

15 hours

Concepts of Working Capital: - Operating & Cash Cycles, sources of short- term finance, working capital estimation - cash management – motives for holding cash – determining optimum cash balance - receivables management - inventory management.

Note: 40% Theory & 60% Problems.

TEXT BOOK:

Shashi K. Gupta and Sharma R K, *Financial Management Theory and Practice*, (9th revised edition) Kalyani Publishers, New Delhi. (2016).

REFERENCE BOOKS:

1. Raman B S, *Financial Management*, United Publishers, Karnataka. (2006).
2. Khan M.Y. and Jain P K, *Financial Management: Text and Problems*, (8th edition), Tata McGraw Hill, New Delhi. (2018).
3. Dr. Palanivelu V R, *Financial Management*, (3rd edition), S. Chand & Company Ltd, New Delhi. (2018).
4. Srinivasan J and Periasamy P, *Financial Management*, Vijay Nicole Imprints Private Limited, Chennai. (2016).
5. Maheshwari S N, *Financial Management*, (6th edition) Sultan Chand & Sons, New Delhi. (2019).

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
IV	Introduction to Dividend	e-PG Pathshala	https://youtu.be/dzTZEzRAxLI
IV	Theories of Dividend	e-PG Pathshala	https://youtu.be/l0p2JF4g4ns
IV	Theories of Dividend	e-PG Pathshala	https://youtu.be/buln0L4bBes

MAPPING OF CO'S WITH POs/PSOs

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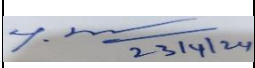

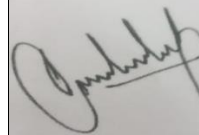
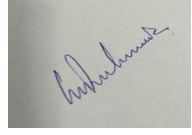
Correlation: 3-High, 2-Medium, 1-Low.

ASSESSMENT TOOLS

S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Field visit: Inventory Management)	Once in a semester

Course designed by: Dr.S.Leema Rosaline	Verified by HOD: Dr.A.Elizabeth
Checked by CDC: Dr.S.Jaculin Arockia Selvi	Approved by : (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name & Designation	Dr. A. Vijaya Kumar	Dr. M. Jayanthi Associate Professor Department of commerce	Dr. F.R. Alexander Pravin Durai	Mr. V. Ramesh Babu PRESIDENT - CODISSIA	Mrs.G. Prabhavathy Branch Manager The New Indian Assurance Co Ltd

	Associate Professor and Head Department of Commerce Erode Arts & Science College (Autonomous) 205, Chennimalai Road' Rangampalayam Erode - 638 009	PSG College of Arts and Science, Coimbatore- 641 014	Associate Professor and Head Department of Commerce and Honours St, Joseph's College (Autonomous) Trichy- 620 002	Director Navamani Group of Companies, 366, Avarampalaya m Road, Sidhapudur, Coimbatore - 641 044	10(1) 25, I st floor, I st street PN Road, 60 Feet Road, Tirupur -641 603
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SEMESTER: VI

COURSE CODE: 23UCO6E01

TITLE OF THE COURSE: ELECTIVE - FINANCIAL MARKETS AND SERVICES

(Entrepreneurship & Skill Development)

OBJECTIVES

- To create awareness among students on the recent trends in financial markets, which reflect the growth of trade and business
- To educate them on the employment and self-employment opportunities available in the financial markets.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Understand the concepts and importance of financial system and financial markets	K1
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CO 2	Familiarize with the money, FOREX and commodity market operations	K2
CO 3	Perform capital market operation	K3
CO 4	Get knowledge in various financial services	K2
CO 5	Identify the ways of funding a business and criteria of funding	K3

Syllabus

Credit Points - 4

Instructional hours: 75 hours

UNIT –I: Financial system and Financial Markets (K1)

15 hours

Financial Markets:- nature and Scope – Factors influencing financial markets -Development of financial system in India – Financial system and Economic development – Investment, Gambling and Speculation

UNIT- II: Money, FOREX and Commodity Markets (K2)

15 hours

Money market: - Factors affecting money market-Constituents-Instruments-Indian money Market Vs International Money Market. Forex Market: features, players, importance. .Commodity Market : features, players, importance.

(Self – Study: Indian Vs International Money Markets)

UNIT – III: Capital Market (K3)

15 hours

Capital Market: - Equity market- Primary and Secondary markets- listing – criteria, importance and advantages of listing in SEBI –Investors’ Protection – OTCEI, NSE and BSE – Depository System.

(Self – Study: SEBI- Investors’ protection)

UNIT- IV: Financial Services I (K2)

15 hours

Financial Services: - meaning, features, importance of financial services – New financial products and services. Merchant Banking: Meaning, importance, players – Hire Purchase – Leasing: Meaning, importance and types of leasing.

UNIT- V: Financial Services II (K3)

15 hours

Venture Capital: – Features and importance, Venture capital in India. Mutual Funds: Importance and Types – Discounting, Factoring, Forfaiting: Meaning and importance – Securitization of Debt – Credit Rating – Indian and International credit raters.

Note: 100% Theory.

TEXT BOOK:

Gordon E & Natarajan K, *Financial Markets and Services*, Himalaya Publishing House, Mumbai. (2016).

REFERENCE BOOKS:

1.Dr. Guruswamy S, *Capital Markets*, Tata Mc Graw Hill, Nodia. (2008).

2.Dr. Guruswamy S, *Financial Markets and Institutions*, Tata Mc Graw Hill, Nodia. (2008)

3. Gupta N.K & Monika Chopra, *Financial Markets, Institutions and Services*, Ane Book Pvt. Ltd. Chennai. (2010)

4.Dr. Sri Ranganayaki P, *Financial Services*, Charulatha Publications, Chennai. (2016).

5. Santhanam B, *Financial Services (Indian Financial System)*, Margham Publications, Chennai. (2015).

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
I	Financial system and Economic development	e-PG Pathshala	https://youtu.be/IIgQO1R3gu0
V	Mutual Funds	e-PG Pathshala	https://youtu.be/MfO45YgsXWs https://youtu.be/bCwrUDbbSF0
	Factoring	e-PG Pathshala	https://youtu.be/tuGFjCNBIFI

MAPPING OF CO'S WITH POs/PSOs

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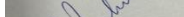
Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Case study on Share price movements of Companies)	Once in a semester

Course designed by: Dr.S. Leema Rosaline	Verified by HOD: Dr.A. Elizabeth
Checked by CDC: Dr.S. Jaculin Arockia Selvi	Approved by: <div style="text-align: right;">(Principal)</div>

MEMBERS OF BOARD OF STUDIES

Sign with Date					
					

Name & Designation	Dr. A. Vijaya Kumar Associate Professor and Head Department of Commerce Erode Arts & Science College (Autonomous) 205, Chennimalai Road' Rangampalayam Erode - 638 009	Dr. M. Jayanthi Associate Professor Department of commerce PSG College of Arts and Science, Coimbatore- 641 014	Dr. F.R. Alexander Pravin Durai Associate Professor and Head Department of Commerce and Honours St, Joseph's College (Autonomous) Trichy- 620002	Mr. V. Ramesh Babu PRESIDENT - CODISSIA Director Navamani Group of Companies, 366, Avarampalayam Road, Sidhapudur, Coimbatore -641 044	Mrs.G. Prabhavathy Branch Manager The New Indian Assurance Co Ltd 10(1) 25, I st floor, I st street PN Road, 60 Feet Road, Tirupur -641 603
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SEMESTER: VI

COURSE CODE: 23UCO6E02

TITLE OF THE COURSE: ELECTIVE – INCOME TAX ASSESSMENT PROCEDURES

(Employability, Entrepreneurship & Skill Development)

OBJECTIVES

- To understand the provisions relating to assessment of individuals, Partnership firms and Joint stock companies.
- To know income tax authorities and assessment procedures including E-filing of Returns.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1	Understand as to how to assess income of an individual and corresponding tax liability	K 2
CO 2	Determine income of partnership firms and tax liability	K 4
CO 3	Calculate the taxable income of joint stock companies.	K3
CO 4	Understand the flowchart of Income Tax Authorities, collection of tax at sources, advance payment of tax and recovery and refund of tax.	K4
CO 5	Discern knowledge on assessment procedure including online filing of income tax returns.	K4

Syllabus

Credit Points - 4

Instructional Hours: 75 hours

UNIT-I: ASSESSMENT OF INDIVIDUALS (K2)

15 hours

Assessment of Individuals: - Clubbing of income of other persons & income from certain institutions, - computation of tax liability- Alternate Minimum Tax on Individuals.

(Self- Study: Computation of Total of Five heads of Income of an Individual)

UNIT- II: ASSESSMENT OF PARTNERSHIP FIRMS (K3)

15 hours

Introduction and meaning of firm, LLP, partners- assessment of Firm/ LLP which fulfills conditions of section 184 and which does not fulfill conditions Section 184 - Applicability of Alternate Minimum Tax (AMT)

(Self- Study: Limited Liability Partnership Act 2008)

UNIT – III: ASSESSMENT OF COMPANIES (K3)

15 hours

Important definitions - Residential status and incidence of Tax - computation of GTI of Company - Special provisions for losses of company - deductions out of GTI U/S 80 - Rates of Tax, Minimum Alternate Tax

UNIT –IV: INCOME TAX AUTHORITIES (K3)

15 hours

Income Tax Authorities – powers and duties – deduction of tax at source- collection of tax at sources – advance payment of tax – recovery and refund of tax.

Beyond Curriculum: Penalties – Various types of penalties in the event of default under the act – power to reduce or waive penalty in certain cases-procedure for imposing penalty

UNIT – V: ASSESSMENT PROCEDURE (K3)

15 hours

Introduction - Filing of Return-Prescribed forms for filing of Return- Permanent Account Number - **Electronic filing of Tax Returns (Industry 4.0)**- Types of Assessments

Note: Distribution of marks for Theory and Problems shall be 40% and 60% respectively.

TEXT BOOK:

Gaur and Narang, *Income Tax Law and Practice*, Kalyani Publishers, New Delhi.(Current edition book to be used every year)

REFERENCE BOOKS:

- 1.Mehrotra, *Income Tax Law and Practice*, Sahitya Bawan Publishers, Uttar Pradesh.
2. Manoharan T.N, *Income Tax Law*, Snow-white Publishers Pvt.Ltd, Mumbai.
- 3.Murthy A, *Income Tax Law and Practice*, Vijay Nicole Imprints Private Limited, Chennai.
4. Jeevarathinam M and Vijay C Vishnu Kumar, *Income Tax Law and Practice*, SCITECH Publications (India) Pvt. Ltd, Chennai.
5. Raajhavelu K, *Text book on Income Tax Law and Practice*, Sri Venkateswara Padmawadhi Publications, Andhra Pradesh.

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
V	Assessment Procedure	Google	https://cleartax.in/s/how-to-efile-itr

MAPPING OF CO'S WITH POs/PSOs

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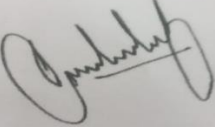
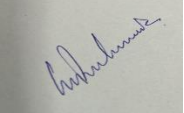
Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Filling ITR for a Company & Partnership firm)	Once in a semester

Course designed by: Dr.A.Elizabeth	Verified by HOD: Dr.A.Elizabeth
Checked by CDC: Dr.S.Jaculin Arockia Selvi	Approved by : (Principal)

MEMBERS OF BOARD OF STUDIES

Sign with Date		 23/4/24			
Name & Designation	Dr. A. Vijaya Kumar Associate Professor and Head Department of Commerce Erode Arts & Science College (Autonomous) 205, Chennimalai Road' Rangampalayam Erode - 638 009	Dr. M. Jayanthi Associate Professor Department of commerce PSG College of Arts and Science, Coimbatore- 641 014	Dr. F.R. Alexander Pravin Durai Associate Professor and Head Department of Commerce and Honours St, Joseph's College (Autonomous) Trichy- 620 002	Mr. V. Ramesh Babu PRESIDENT - CODISSIA Director Navamani Group of Companies, 366, Avarampalayam Road, Sidhapudur, Coimbatore -641 044	Mrs.G. Prabhavathy Branch Manager The New Indian Assurance Co Ltd 10(1) 25, I st floor, I st street PN Road, 60 Feet Road, Tirupur -641 603

SEMESTER: VI**COURSE CODE: 23UCO6SB4****TITLE OF THE COURSE: SKILL BASED - HUMAN RESOURCE MANAGEMENT – II*****(Employability)*****OBJECTIVES**

- To create awareness on performance appraisal of employees
- To make students familiar with the appropriate techniques and principles to manage human resources of an organization.

COURSE OUTCOMES**At the end of the course the student will be able to:**

CO 1	Understand the methods and importance of performance appraisal	K1
CO 2	Get a clear picture of a job profile	K2
CO 3	Know the HR Policies	K2
CO 4	Have knowledge on employee benefits	K2
CO 5	Have an understanding on the safety and security measures	K2

Syllabus**Credit Points - 2****Instructional Hours: 45 hours****UNIT – I: Performance Appraisal (K1)****9 hours**

Definitions and Dimensions of PA, Purpose of PA -Necessity of Performance Appraisal and its Usage by Organizations, Characteristics of Performance Appraisal, Performance Appraisal Process-Performance Appraisal Methods

UNIT –II: Job Evaluation (K2)**8 hours**

Job Evaluation – scope, process and methods of job evaluation – comparison of job evaluation with job analysis, job description and job specification

(Self – Study: comparison of job evaluation with job analysis, job description and job specification)

UNIT –III: Promotions, Transfers and Separations (K2)**8 hours**

Promotion : Purpose and principles of promotion – Transfers: Principles and types of transfers – Separation – layoff , resignation, dismissal, retrenchment, Voluntary Retirement Scheme (VRS)

UNIT – IV: Employee Benefits and Services (K2)**10 hours**

Meaning, types of employee benefits and services – Fringe benefits – Significant Benefit and Service Programmes

(Self – Study: Fringe Benefits)

UNIT –V: Safety and health (K2)**8 hours**

Employee health and safety - Employee welfare- Social security (excluding legal provisions) - Grievance handling and redressal.

Note: 100% Theory.

TEXT BOOK:

L.M.Prasad, *Human Resource Management*, (4th revised edition) Sultan Chand & Sons, Delhi. (2017).

REFERENCE BOOKS:

1. Decenzo, D.A. and Robbins, S. P., *Fundamentals of Human Resource Management*, (14th edition) Wiley, USA. (2013).
2. Dessler, G. and Varkkey, B., *Human Resource Management*, (16th edition) Pearson Education, Delhi. (2014).
3. Chhabra, T.N., *Human Resource Management*, (5th edition) Dhanpat Rai & Co., Delhi. (2015)
4. Aswathappa K., *Human Resource Management*, (6th edition) Tata McGraw-Hill, New Delhi. (2010).
5. Rao, V. S. P., *Human Resource Management: Text and Cases*, (2nd edition) Excel Books. (2012).

BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
I	Performance Appraisal Methods	e-PG Pathshala	https://youtu.be/RH05kMEOrhA

	Performance Appraisal Objectives	e-PG Pathshala	https://youtu.be/e2yOCEY89H8
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MAPPING OF CO'S WITH POs/PSOs

	PO 1	PO2	PO3	PO4	PO5	PO6	PO 7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2
CO1	3	1	3	3	2	3	3	1	1	3	2	3	3	2
CO2	3	1	3	3	2	3	3	1	1	3	2	3	3	2
CO3	3	1	3	3	2	3	3	1	1	3	2	3	3	2
CO4	3	1	3	3	2	3	3	1	1	3	2	3	3	2
CO5	3	1	3	3	2	3	3	1	1	3	2	3	3	2


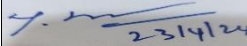

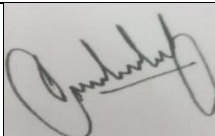
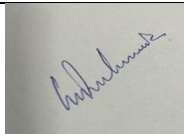
Correlation: 3-High, 2-Medium, 1-Low

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Identify Employee Welfare Schemes offered by the company)	Once in a semester

Course designed by: Dr.R.Kavitha	Verified by HOD: Dr.A.Elizabeth
Checked by CDC: Dr.S.Jaculin Arockia Selvi	Approved by : <p style="text-align: center;">(Principal)</p>

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Sign with Date		 23/4/24			
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