

**FIRST YEAR – SEMESTER – I**  
**CORE COURSE – I: FINANCIAL ACCOUNTING**  
**COURSE CODE: AU231CC1**

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic accounting concepts, standards and accounting procedure								
<b>LO2</b>	To gain knowledge on accounting treatment of various accounts.								
<b>Prerequisites: Should have studied Accountancy in Std XII</b>									
Unit	Contents								No. of Hours
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.								15
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method . <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.								15
IV	<b>Accounting from Incomplete Records</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.								15
V	<b>Royalty and Insurance of Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
<b>TOTAL</b>								75	
<b>THEORY 20% &amp; PROBLEM 80%</b>									
<b>Self Study Portion:</b> Simple portion eg. definition, meaning									

<b>Pedagogy:</b> eg .Problem solving, discussions	
<b>CO</b>	<b>Course Outcomes</b>
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
<b>Textbooks</b>	
1.	Pillai, R.S.N. Bagavathi, & Uma. (2012). <i>Fundamentals of Advanced Accounting</i> , Volume(3 <sup>rd</sup> edition). New Delhi: S.Chand & Company.
2.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
3.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
<b>Reference Books</b>	
1.	Arulraj Ponnudurai, S. (2018). <i>Accountancy</i> Volume – 1, (5 <sup>th</sup> edition). Tirunelveli: Sathya Publications.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>
4.	<a href="https://www.slideshare.net/AkashSaha25/bills-ofexchange-80927275">https://www.slideshare.net/AkashSaha25/bills-ofexchange-80927275</a>
5.	<a href="https://www.slideshare.net/RahulChauhan50/insurance-claim-29450504">https://www.slideshare.net/RahulChauhan50/insurance-claim-29450504</a>

	<b>Methods of Evaluation</b>	
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	25 Marks
	Quiz	
	Assignments -	
	Attendance and Class Participation	
	End Semester Examination	75 Marks

<b>External Evaluation</b>	Total	100 Marks
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	<b>Methods of Assessment</b>
<b>Recall (K1)</b>	Simple definitions, MCQ, Recall steps, Concept definitions
<b>Understand/ Comprehend (K2)</b>	MCQ, True/False, Short essays, Concept explanations, Short summary or overview
<b>Application (K3)</b>	Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain
<b>Analyze (K4)</b>	Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge
<b>Evaluate (K5)</b>	Longer essay/ Evaluation essay, Critique or justify with pros and cons
<b>Create (K6)</b>	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations

#### Knowledge levels for assessment of Outcomes based on Blooms Taxonomy

Sl. No.	Level	Parameter	Description
1	K1	Knowledge/Remembering	It is the ability to remember the previously learned
2	K2	Comprehension/Understanding	The learner explains ideas or concepts
3	K3	Application/Applying	The learner uses information in a new way

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

**FIRST YEAR – SEMESTER – I**  
**CORE COURSE –II: PRINCIPLES OF MANAGEMENT**  
**COURSE CODE: AU231CC2**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic management concepts and functions								
<b>LO2</b>	To know the various techniques of planning and decision making								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	<b>Staffing</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need – Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

V	<b>Directing</b> Motivation – Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. <b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
<b>Total</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Demonstrate the importance of principles of management.	
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.	
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.	
<b>CO4</b>	Enumerate the various methods of Performance appraisal	
<b>CO5</b>	Demonstrate the notion of directing, co-coordination and control in the management.	
<b>Textbooks</b>		
1	Gupta .C.B, -Principles of Management-L.M. Prasad, S. Chand & Sons Co. Ltd, New Delhi.	
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C. Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S. Chand & Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
<b>Reference Books</b>		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H. Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="http://www.universityofcalicut.info/sy1/management">http://www.universityofcalicut.info/sy1/management</a>	
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>	
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>	

4	<a href="https://www.slideshare.net/kesarinandan96/theories-of-leadership-13415459">https://www.slideshare.net/kesarinandan96/theories-of-leadership-13415459</a>
5	<a href="https://www.slideshare.net/Aglaiiaconnect/requirements-for-a-effective-control-system">https://www.slideshare.net/Aglaiiaconnect/requirements-for-a-effective-control-system</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

## SEMESTER – I

## GENERIC ELECTIVE COURSE I: BUSINESS COMMUNICATION

## COURSE CODE: AU231GE1

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To make the students aware about various types of business correspondence.								
<b>LO2</b>	To enable the students to prepare themselves to face various types of interviews.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Business Communication</b> Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters								12
III	<b>Banking Correspondence</b> Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	<b>Secretarial Correspondence</b> Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	<b>Application Letters</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech								12
<b>TOTAL</b>								<b>60</b>	

<b>Course Outcomes</b>	
<b>CO1</b>	Acquire the basic concept of business communication.
<b>CO2</b>	Exposed to effective business letter
<b>CO3</b>	Paraphrase the concept of various correspondences.
<b>CO4</b>	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
<b>CO5</b>	Acquire the skill of preparing an effective resume
<b>Textbooks</b>	
<b>1</b>	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
<b>2</b>	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
<b>3</b>	K.P. Singha, Business Communication, Taxmann, New Delhi.
<b>4</b>	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
<b>5</b>	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
<b>Reference Books</b>	
<b>1</b>	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
<b>2</b>	Rithika Motwani, Business communication, Taxmann, New Delhi.
<b>3</b>	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
<b>4</b>	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
<b>5</b>	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
<b>1</b>	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>
<b>2</b>	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>
<b>3</b>	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>
<b>4</b>	<a href="https://www.slideshare.net/kesarinandan96/theories-of-leadership-13415459">https://www.slideshare.net/kesarinandan96/theories-of-leadership-13415459</a>
<b>5</b>	<a href="https://www.slideshare.net/Aglaiacconnect/requirements-for-a-effective-control-system">https://www.slideshare.net/Aglaiacconnect/requirements-for-a-effective-control-system</a>



## MAPPING WITH PROGRAMMS OUTCOMES AND PROGRAMM

### SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	3	2	3	2	2	2	3	2	2	2
<b>CO3</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	3	2	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	15	15	15	10	10	10	11	10	10	10
<b>AVERAGE</b>	3	3	3	3	2	2	2	2.2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

**Skill Enhancement Course SEC-I Accounting for Everyone**

**Course Code: AU231SE1**

<b>Hours /Week</b>	<b>Credits</b>	<b>Total Hours</b>	<b>Marks</b>
2	2	30	100

#### **Learning Objectives**

**LO 1** To make the students understand the basic concepts and principles of accounting.

**LO 2** To help them to prepare the final accounts without errors.

#### **Course Outcomes**

<b>COs.</b>	<b>Upon completion of this course the students will be able to:</b>
CO-1	understand the concepts, convention and principles of accounting
CO-2	identify and prepare various subsidiary books
CO-3	prepare error free trial balance
CO-4	pass journal entries and prepare ledger accounts

## **Unit I: Introduction to Accounting**

Meaning - Definition - Objectives - Limitations - Accounting Concepts and Accounting Conventions - Accounting Principles.

## **Unit II: Double Entry System**

Important Terminologies - Double Entry System - Features - Advantages

## **Unit III: Procedure for Journal and Ledger**

Journal and Ledger – Meaning – Procedure for Journal and Ledger - Passing Journal Entries - Preparing and Balancing Ledger Accounts- Difference between journal and Ledger.

## **Unit IV: Subsidiary Books**

Subsidiary Books - Purchase Book, Sales Book, Purchase Returns Book, Sales Returns Book, Cash Book

## **Unit V: Trial Balance**

Trial Balance - Meaning – Features and objectives – preparation of Trial Balance.

### **Text Book:**

Arulraj Ponnudurai, S. (2018). *Accountancy* Volume – 1, (5<sup>th</sup> edition).  
Tirunelveli:SathyaPublications.

### **Reference Books:**

1. Pillai, R.S.N. Bagavathi, & Uma. (2012). *Fundamentals of Advanced Accounting*, Volume(3<sup>rd</sup> edition). New Delhi: S.Chand & Company.
2. Jain, S.P. & Narang, K.L. (2010). *Advanced Accountancy – I*. (16<sup>th</sup> edition). New Delhi:Kalyani Publishers.
3. Reddy, T.S., & Murthy, A. (2016). *Advanced Accountancy - Volume 1*. (2<sup>nd</sup> edition).Chennai: Margham Publications.
4. Sudhakar, V. Anbalagan, M. & Jeyalakshmi, K. (2009). *Fundamentals of Financial Accounting*. (1<sup>st</sup> edition).New Delhi: S.Chand & Company.
5. Wilson, M. (2012). *Advanced Accountancy*. (2<sup>nd</sup> edition). Chennai: ScitechPublication

**FOUNDATION COURSE: FUNDAMENTALS OF BUSINESS STUDIES**

**COURSE CODE: AU231FC1**

**UNIT – I:**

**EVOLUTION AND FUNDAMENTALS OF BUSINESS**

Introduction to Business : History of commerce in India – Classification of human activities; economic and non-economic – Concept of Industry and Commerce – Hindrances involved in Commerce - Branches of Commerce.

**UNIT – II:**

**FORMS OF BUSINESS ORGANIZATIONS**

Concept and Meaning of business organization – forms of business organization. Sole Proprietorship: Meaning and definitions – features.

Joint Hindu Family Business and Co-operative Societies : Meaning – features.

Co-operative societies – Meaning – definition - feature.

Partnership Firm : Meaning and definition – features.

Joint Stock Company : Meaning and Definition of a Company as per companies Act – 2013 – features.

**UNIT – III:**

**FORMATION OF COMPANY AS PER COMPANIES ACT-2013**

Formation of Company : Formation of a Company - Steps in formation of a company.

**UNIT – IV:**

**PROMOTION**

Promotion – Functions of promoters – Types of promoters

**UNIT – V:**

**DOCUMENTS**

Memorandum of Association – Articles of Association – Prospectus

**SEMESTER – II**  
**CORE COURSE III: FINANCIAL ACCOUNTING II**

**COURSE CODE: AU232CC1**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To provide knowledge to the students regarding Partnership Accounts								
<b>LO2</b>	To know the requirements of international accounting standards.								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit								15
II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	<b>Partnership Accounts – I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	<b>Partnership Accounts – II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15
V	<b>Accounting Standards for financial reporting</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards -  Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.								15

	<b>TOTAL</b>	<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems	
<b>CO2</b>	To prepare Branch accounts and Departmental Accounts	
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership	
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.	
<b>CO5</b>	To elaborate the role of IFRS	
<b>Textbooks</b>		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
<b>Reference Books</b>		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>	
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>	
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>	
4	<a href="https://www.slideshare.net/vikashkumarbibhakar/financial-accounting-standards">https://www.slideshare.net/vikashkumarbibhakar/financial-accounting-standards</a>	
5	<a href="https://www.slideshare.net/vikashkumarbibhakar/financial-accounting-standards">https://www.slideshare.net/vikashkumarbibhakar/financial-accounting-standards</a>	

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

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

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER – II**  
**CORE COURSE IV: BUSINESS LAW**

**COURSE CODE: AU232CC2**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the nature and objectives of Mercantile law								
<b>LO2</b>	To gain knowledge on various aspects of contracts.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law								15
II	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
III	<b>Performance Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
IV	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
<b>TOTAL</b>								<b>75</b>	

<b>Course Outcome</b>	
<b>CO1</b>	Explain the Objectives and significance of Mercantile law
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.
<b>CO3</b>	Explain concepts on performance, breach and discharge of contract.
<b>CO4</b>	Outline the contract of indemnity and guarantee
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930
<b>Textbooks</b>	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
<b>Reference Books</b>	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>
4	<a href="https://www.slideshare.net/radhikashandilya/contract-of-sale">https://www.slideshare.net/radhikashandilya/contract-of-sale</a>
5	<a href="https://www.slideshare.net/Sweetp999/bailment-pledge">https://www.slideshare.net/Sweetp999/bailment-pledge</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	3	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**



## SEMESTER II

## ELECTIVE COURSE II: BUSINESS ENVIRONMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU232EC3	4	-	-	-	3	4	60	25	75	100

**Pre-requisite**

Students have the basics knowledge of Commerce and Business

**Learning Objectives**

1. To understand the nexus between environment and business (knowledge)
2. To know the Political Environment in which the businesses operate. (skill)

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	remember the nexus between environment and business.	K1
2.	apply the knowledge of Political Environment in which the businesses operate.	K3
3.	analyze the various aspects of Social Environment.	K1&k2
4.	evaluate the parameters in Economic Environment.	K3
5.	create a conducive environment for business to operate globally.	K2 &k3

**K1** - Remember; **K2** - Understand; **K3** - Apply

Units	Contents	No. of Hours
I	<b>An Introduction</b> The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.	12
II	<b>Political Environment</b> Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	12
III	<b>Social and Cultural Environment</b> Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.	12
IV	<b>Economic Environment</b> Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	12
V	<b>Technological Environment</b> Technological Environment – Meaning- Features OF Technology- Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.	15

<b>Self-study</b>	Technology in India
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### Textbooks

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

### Reference Books

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

### Web Resources

1. [www.mbaofficial.com](http://www.mbaofficial.com)
2. <https://www.feedough.com/business-environment->
3. [www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk)
4. <https://ncert.nic.in/textbook/pdf/lebs103.pdf>
5. <https://ug.its.edu.in/sites/default/files/Business%20Environment.pdf>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	2	3	3	3	2	2	2	3	3	2	2
<b>CO2</b>	3	2	2	3	3	2	3	2	3	3	3	3
<b>CO3</b>	3	2	3	3	3	2	3	2	3	3	3	2
<b>CO4</b>	3	2	3	3	3	2	2	2	3	3	3	3
<b>CO5</b>	3	2	3	3	3	2	3	3	3	3	2	2
<b>TOTAL</b>	15	10	14	15	15	10	13	11	15	15	2	3
<b>AVERAGE</b>	3	2	2.8	3	3	2	2.6	2.2	3	3	2	3

**3 – Strong, 2- Medium, 1- Low**

## SEMESTER – II

## GENERIC ELECTIVE COURSE II: OFFICE MANAGEMENT

COURSE CODE: AU232GE1

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To familiar with modern office management.								
<b>LO2</b>	To train the students in maintaining and running the office effectively.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	Modern Office and Its Function: Introduction — Meaning of Office— Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.								12
II	Office Space and Environment Management: Introduction— Principles — Location of Office — Office Building — Office Layout — Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems— Designing a Lighting System - Benefits of Good Lighting in Office — Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements— Cleanliness —Security—Secrecy.								12
III	Office Systems and Procedures: The Systems Concept — Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control								12
IV	<b>Records Management</b> Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment —								12

	Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making	
V	<b>Secretarial Practice</b> Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	<b>12</b>
	<b>TOTAL</b>	<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Familiarised with modern office management	
<b>CO2</b>	Adapt with the modern work atmosphere	
<b>CO3</b>	Trained in maintaining the office independently and effectively	
<b>CO4</b>	Ability to organize data records in office	
<b>CO5</b>	Motivated to act as a company secretary	
<b>Textbooks</b>		
1	R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi	
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.	
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.	
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.	
5	Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida.	
<b>Reference Books</b>		
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Ra i& Sons New Delhi.	
2	Terry, George R, Office Management and Control, Irwin, United States.	
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.	
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.	
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://accountlearning.com/basic-functions-modern-office/">https://accountlearning.com/basic-functions-modern-office/</a>	
2	<a href="https://records.princeton.edu/records-management-manual/records-management-concepts-definitions">https://records.princeton.edu/records-management-manual/records-management-concepts-definitions</a>	
3	<a href="https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929">https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929</a>	
4	<a href="https://www.slideshare.net/WisteriaAccountants/the-role-of-a-company-secretary">https://www.slideshare.net/WisteriaAccountants/the-role-of-a-company-secretary</a>	
5	<a href="https://www.slideshare.net/Sonaliparashar/office-accommodation-and-work-environment">https://www.slideshare.net/Sonaliparashar/office-accommodation-and-work-environment</a>	

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

## Skill Enhancement Course SEC-II: Consumer Protection

**Course Code: AU232SE1**

No. of Hours per Week	Credit	Total No. of Hours	Marks
2	2		100

### Learning Objectives

**LO 1** To help the students to understand their rights and responsibilities as consumer

**LO 2** To understand the laws and regulations that help to protect consumers.

### Course Outcomes

Cos.	Upon completion of this course the students will able to:
CO-1	Remember the concept related to consumer Education and Protection
CO-2	Enumerate the Various issues related to consumer awareness
CO-3	Acquire the Skill to face common ethical issues while shopping the good and Services
CO-4	Understand the importance of Consumer's rights
CO-5	Recognise that there are laws and regulations that protect the consumer

### Unit I: Introduction to Consumer

Consumer: Definition - Customer Vs Consumer-different types of consumers- consumer needs- Factors affecting consumer needs.

### Unit – II -Consumer Awareness

Introduction – Meaning -Need -Benefits.

### Unit – III – Consumer Exploitation

Introduction – Definition of - Causes - Major problems - Measures to Save Consumers from exploitation.

## **Unit – IV Consumer Rights**

Introduction – Meaning - Definition – Rights - Responsibilities – Duties.

## **Unit – V – Consumer Protection**

Consumer Protection Act 2019 - Meaning- Definition-Concept- Need- Importance  
- Consumer protection laws in India.

### **Text Book**

1. Dr. R .Sivanesan ,**Consumer Awareness**, Margham Publications.
2. Dr. Sheetal Kapoor, Consumer Protection , Galgotta Publishing Company.

### **Reference Books**

1. M. Nazer , Consumer Rights and Awareness, Discovery Publishing Pvt.Ltd .
2. S.S.Chahar, Consumer Protection Movement in India, Kanishka publishing House.
3. G,B, Reddy and Baglekar Akash Kumar ,Consumer Protection Act, 1<sup>st</sup> Edition,Eastern Book Company.
4. Durairaj Maheswaran, Thomas Puliyl, understanding Indian Consumer ,Oxford University Press.
5. Mohammed Kamalun Nabi, Consumer rights and Protection in India,New Century Publication.

Skill Enhancement Course SEC-III **Digital and Social Media Marketing****Course Code:** AU232SE2

<b>No. of Hours per Week</b>	<b>Credit</b>	<b>Total No. of Hours</b>	<b>Marks</b>
<b>2</b>	<b>2</b>		<b>100</b>

**Learning Objectives**

**LO 1** To familiarise the students with digital and social media marketing.

**LO 2** To help the students to understand the digital marketing concepts in business.

**Course Outcomes**

<b>Cos.</b>	<b>Upon completion of this course the students will able to :</b>
CO-1	define the prospects of various social media and online platforms in digital marketing
CO-2	choose different social media marketing tools to establish the business.
CO-3	measure business goals through advanced analysis and automation tools
CO-4	Evaluate and develop the measurable and technologically enhanced digital business environment to achieve goals.
CO-5	discover modern marketing method for online market customizations and optimization

**Unit I : Introduction to Digital Marketing**

Introduction - Scope – Features and Functions of E- marketing – Advantages.

**Unit – II Digital advertising and Promotion**

Search Engine – Search Engine Marketing – SEO – Display Advertisements.

**Unit – III Online Advertisements**

Types – Facebook Ads- LinkedIn ads- Video Ads- Text Ads- Image Ads- Local Ads – Content Network Ads – campaign set up- Blogging

**Unit – IV Business Drivers in social media**

Online Branding- Web Business Models – E- Commerce – Engagement marketing through content Management



## Unit – V Social media and Facebook Marketing

SEO for Social media- Social media profile creation and optimisation – Facebook Marketing.

### Text Book

Anil G.S. (2019). Digital and Social Media Marketing. (1<sup>st</sup> edition). Himalaya Publishing House.

### Reference Books

1. Puneet Singh Bhatia, Fundamentals of Digital Marketing, Pearson Education, 2017
2. Seema Gupta, Digital Marketing, McGraw Hill, 2017
3. Ian Dodson, The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns, Wiley, 2016.
4. Ira Kaufman, Digital Marketing: Integrating Strategy and Tactics with Values, A Guidebook for Executives, Managers, and Students, Routledge; 2014.

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	Topics with a direct bearing on Employability
	Topics with a direct bearing on Entrepreneurship