



**PSGR  
Krishnammal College for Women**



**DEPARTMENT OF B.COM (PROFESSIONAL ACCOUNTING)**

**CHOICE BASED CREDIT SYSTEM &  
OUTCOME BASED EDUCATION  
SYLLABUS**

**BACHELOR OF COMMERCE WITH PROFESSIONAL ACCOUNTING**

**2024-2027 BATCH**

**I , II, III & IV Semester**



Semester	Part	Course Code	Title of Course	Course Type	Instruction hours /	Contact	Tutorial hours	Duration of Examination	Examination Marks			Credits
									CA	ESE	Total	
II	I	TAM2302A / HIN2302A/ FRE2302A	Tamil Paper II / Hindi Paper II / French Paper II	L	4	58	2	3	25	75	100	3
II	II	ENG2302A	English Paper II	E	4	58	2	3	25	75	100	3
II	III	PC23C04	Financial Accounting	CC	5	73	2	3	25	75	100	4
II	III	PC24C05	Business Economics	CC	5	73	2	3	25	75	100	4
II	III	PC24C06	Marketing	CC	4	58	2	3	25	75	100	3
II	III	TH24A15	Quantitative Aptitude–Statistics	GE	6	88	2	3	25	75	100	5
II	IV	NM24UHR	Universal Human Values and Human Rights	AECC	2	30	-	-	100	-	100	2
II	IV	NME23B2* NME23A2	Basic Tamil II / Advance Tamil II	AEC	SS				100	-	100	Gr.
II	VI	NM23GAW	General Awareness	AEC	SS	-	-	-	100	-	100	Gr
I to IV	VI	COM15SER	Community Services (30 Hours)	GC	-	-	-	-	-	-	-	-
I to V	VI	24BONL1 24BONL2 24BONL3	Online Course 1 Online Course 2 Online Course 3	ACC	-	-	-	-	-	-	-	-

Semester	Part	Course Code	Title of Course	Course Type	Instruction Hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
									CA	ESE	Total	
IV	I	TAM2304A/ HIN2304A/ FRE2304A	Tamil Paper IV/ Hindi Paper IV/ French Paper IV	L	4	58	2	3	25	75	100	3
	II	ENG2404A	English Paper IV	E	4	58	2	3	25	75	100	3
	III	PC23C10	Cost Accounting	CC	4	58	2	3	25	75	100	3

III	PC23C11	Auditing and Assurance II	CC	4	58	2	3	25	75	100	3
III	PC24C12	Financial Management	CC	4	58	2	3	25	75	100	3
III	PC24A03/ PC24A04	Entrepreneurial Development/ Modern banking	GE	5	73	2	3	25	75	100	5
III	PC23SCE1	International Business and e-Commerce	SEC	3	45	-	-	100	--	100	3
IV	NM23EII	Entrepreneurship and Innovation (Ignite X)	AECC	2	30	-	-	100	--	100	2
IV	NM24EVS	Environmental Studies	AECC	SS				100		100	Gr
V	COCOACT	Co-Curricular Activities	GC		-	-	-	100	-	100	1
IV	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-

#### Course Continuous Assessment

**GE – Generic Elective ESE–End Semester Examination**

**AEC – Ability Enhancement Course**

**ACC – Additional Credit Course**

**\*CA conducted for 25 and converted into 15, ESE conducted for 75 and converted into 35**

**L- Language , E - English**

\* After class hours SS – Self Study

CC – Core Courses, CA – Continuous Assessment GE – Generic Elective ESE - End Semester Examination AECC – Ability Enhancing Compulsory Course SEC –Skill Enhancing Course , AEC -Ability Enhancement Courses , ACC - Additional Credit Course , GC - General Courses

L-Language E-English CC – Core Courses CA – Continuous Assessment

ESE–End Semester Examination ACC – Additional Credit Course GE – Generic Elective

AECC-Ability Enhancement Compulsory Courses GC-General Course

DSE- Discipline Specific Elective

#### **Examination System**

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50th day from the date of reopening. The Model exam will be conducted after completing 85th working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows

#### **Bloom's Taxonomy based Assessment Pattern**

#### **WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS INTERNAL ASSESSMENT**

**23-24 Batch onwards CA Question Paper Pattern and distribution of marks UG**

**CA Question from each unit comprising of**

Two question with a weightage of 1 Marks :6 x 1 = 6

One question with a weightage of 3 Marks (Internal Choice at the same CLO level) :3 x 3 = 9

One question with a weightage of 10 Marks (Internal Choice at the same CLO level) :3 x 10=30

Total :45 Marks

### ALC

Section A (Paragraph answer) (4 out of 6) 4 x 4 : 16 Marks

Section B (Essay type) 1 out of 2 : 9 Marks

Total : 25 Marks

### End Semester Examination – Question Paper Pattern and Distribution of MarksUG - Core and Allied courses:

#### ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

Four question with a weightage of 1 Marks : 20 x 1=20 One

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

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

40

Total :75 Marks

#### ESE Question Paper Pattern:(for Accounts Paper) 5 x 15 = 75 Marks

Question from each unit comprising of

Four question with a weightage of 1Marks : 20 x 1 = 20

One question with a weightage of 3 Marks : 5 x 3 = 15One

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

Total :75 Marks

### End Semester for UG / PG - Advance Learner Courses

Section A 5 questions out of 8 - open choice 5x5 :25 marks

Section B 5 questions out of 8-open choice 5x10 :50 marks

Total :75 marks

### Continuous Internal Assessment Pattern Theory

CIA Test : 5 marks (conducted for 45 marks after 50 days)

Model Exam : 7 marks (Conducted for 75 marks after 85

days(Each Unit 15 Marks))

Seminar/Assignment/Quiz : 5 marks

Class Participation : 5 marks

Attendance : 3 marks

Total : 25 Marks

### Practical

Lab Performance : 7 marks

Regularity : 5 marks

Model Exam : 10 marks

Attendance : 3 marks

**Total : 25 marks**

### ESE Practical Pattern

The End Semester Examination will be conducted for a maximum of 75 marks respectively with a maximum 15 marks for the record and other submissions if any.

### Project:

### Evaluation of Individual / Group Project & Viva Voce

I Review - Selection of the field of study, :

Topic & literature collection

5 Marks

II Review - Research Design: & Data Collection 10 Marks

III Review - Analysis & Conclusion , Preparation of rough draft

Total : 25 Marks

**End semester examination:**

Evaluation of the project : 25 Marks

Viva Voce : 50 Marks

Total : 75 Marks

**Part IV**

**Introduction to Entrepreneurship/ Women Studies/ Value education/ Environmental Studies / Design**

**Thinking**

Quiz : 50 marks

Assignment : 25marks

Project / Case study : 25 marks

**Total : 100 Marks**

**Professional English**

The course offered in alignment with TANSICHE norms with 2 credits.

Quiz (5 x 20 Marks) : 100 Marks

**Cyber Security I & II**

Quiz : 60 Marks

Case Study : 20 Marks

Poster : 20 Marks

**Attendance component**

91-100% attendance : 3 Marks

81-90% attendance : 2 Marks

75-80% attendance : 1 Marks

## RUBRIC ASSESSMENT TOOL ASSIGNMENT/QUIZ/SEMINAR

**Maximum - 20 Marks (Converted to 5 marks) – Scale 5 to 1**

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark
<b>Focus Purpose</b>	Clear	Shows good awareness	Shows awareness	Shows little Awareness	No awareness
<b>Main idea</b>	Clearly presentation main idea.	Main idea supported Throughout	connectivity to topic	Vague sense	No mainidea
<b>Organization: Overall</b>	Well planned	Good overall organization	Fair overall organization	There is a sense of organization	No senseof organization
<b>Content</b>	Exceptionally well presented	Well presented	Fair presented	Content is sound	Not good
<b>Style: Details and Examples</b>	Excellent amounts of specific examples and detailed Description	Better use of examples and detailed descriptions	Some use of examples and detailed descriptions	Little use of specificexamples and details	No use of examples

## CLASS PARTICIPATION

**Maximum - 20 Marks (Converted to 5 marks) – Scaled from 5 to 1**

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark
<b>Level of Engagement in Class</b>	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student Contributes to class and asks questions occasionally	Student rarely Contributes to class by offering ideas and asking no questions	Student never contributes to class by Offering ideas
<b>Listening Skills</b>	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others Talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when Others talk, both in groups and in class. Student often interrupts When others speak.
<b>Behavior</b>	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasi displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class
<b>Preparation</b>	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required Class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.

## MAPPING OF PLOs WITH CLOs

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
<b>COURSE –PC24C01</b>					
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CLO4	S	S	S	M	M
CLO5	S	S	S	M	M
<b>COURSE –PC23C02</b>					
CLO1	S	S	S	M	S
CLO2	S	S	M	M	M
CLO3	S	S	M	M	S
CLO4	S	S	M	M	S
CLO5	S	S	M	M	S
<b>COURSE –PC23C07</b>					
CLO1	S	S	S	S	M
CLO2	S	S	M	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S
<b>COURSE –PC23C08</b>					
CLO1	S	S	S	M	L
CLO2	S	M	M	M	S
CLO3	S	M	S	M	S
CLO4	L	M	M	M	S
<b>COURSE –PC24C09</b>					
CLO1	S	S	M	L	S
CLO2	S	S	S	L	M
CLO3	S	M	S	S	M
CLO4	S	M	S	S	M
<b>COURSE –PC23A01</b>					
CLO1	S	L	S	L	L
CLO2	S	S	L	L	L
CLO3	S	M	L	L	L
CLO4	S	M	L	L	M
<b>COURSE –PC24A02</b>					
CLO1	M	M	M	L	L
CLO2	M	L	M	M	M
CLO3	M	M	M	L	M
CLO4	M	L	M	M	M
<b>COURSE –PC23C03</b>					

<b>CLO1</b>	S	S	M	S	S
<b>CLO2</b>	S	S	S	L	M
<b>CLO3</b>	S	M	L	M	S
<b>CLO4</b>	S	M	L	M	M
<b>CLO5</b>	S	M	L	M	M
<b>COURSE - PC23C04</b>					
<b>CLO1</b>	M	S	M	M	M
<b>CLO2</b>	S	S	M	M	S
<b>CLO3</b>	S	S	M	S	S
<b>CLO4</b>	S	S	M	S	S
<b>CLO5</b>	S	S	M	S	S
<b>COURSE - PC23C05</b>					
<b>CLO1</b>	S	S	M	S	S
<b>CLO2</b>	S	S	M	S	S
<b>CLO3</b>	S	S	M	S	S
<b>CLO4</b>	S	S	S	S	S
<b>CLO5</b>	S	S	S	S	S
<b>COURSE - PC24C06</b>					
<b>CLO1</b>	S	L	L	S	L
<b>CLO2</b>	S	S	L	M	L
<b>CLO3</b>	M	S	S	M	L
<b>CLO4</b>	L	L	M	S	L
<b>CLO5</b>	S	S	S	M	M
<b>COURSE - PC23C10</b>					
<b>CLO1</b>	S	S	S	M	S
<b>CLO2</b>	S	S	S	S	M
<b>CLO3</b>	S	S	S	S	M
<b>CL04</b>	S	S	S	S	M
<b>COURSE – PC23C11</b>					
<b>CLO1</b>	S	S	M	S	S
<b>CLO2</b>	S	S	M	S	S
<b>CLO3</b>	S	S	S	S	S
<b>CLO4</b>	S	S	S	S	S
<b>COURSE – PC24C12</b>					
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	S	S	S	S
<b>CLO3</b>	S	S	S	S	S
<b>CLO4</b>	S	S	S	S	S
<b>COURSE – PC23A03</b>					

<b>CLO1</b>	M	M	L	M	M
<b>CLO2</b>	M	M	M	M	M
<b>CLO3</b>	M	M	M	M	M
<b>CLO4</b>	M	M	M	M	M
<b>COURSE –PC23A04</b>					
<b>CLO1</b>	L	M	L	L	M
<b>CLO2</b>	M	L	L	M	L
<b>CLO3</b>	L	L	L	L	M
<b>CLO4</b>	L	M	L	L	L

<b>PC24C01</b>	<b>PRINCIPLES OF ACCOUNTING</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
		<b>Theory</b>	<b>73</b>	<b>2</b>		<b>4</b>

### Preamble

To give an insight into the basics of Accounting Concepts, Principles, standards and to develop an expertise in handling the accounts of specialized business and institutions through appropriate accounting techniques and policies

### Course Learning Outcomes

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

<b>CLO No.</b>	<b>CLO Statement</b>	<b>KnowledgeLevel</b>
<b>CLO 1</b>	Define the concepts, conventions and accounting standards	K1
<b>CLO2</b>	Understand accounting statement using basic concepts	K2
<b>CLO3</b>	Apply the procedures of recording transactions and preparation of Reports	K3
<b>CLO4</b>	Articulate the accounting concepts to interpret the performance of a firm	K3
<b>CLO5</b>	Analyze and prepare financial accounting reports	K4

### Mapping with Programme Learning Outcomes

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>
<b>CLO1</b>	S	S	S	S
<b>CLO2</b>	S	M	M	S
<b>CLO3</b>	S	S	M	M
<b>CL04</b>	S	S	S	M
<b>CLO5</b>	S	S	S	M

**UNIT I**

Meaning and scope of accounting - Accounting concepts, **\*Principles and Conventions - Capital and Revenue items** - Accounting Standards - Concepts and Objectives - Indian Accounting Standards - Concepts and Objectives - Books of Accounts, Preparation of trial balance and final accounts of sole proprietor- **\*Rectification of Errors.**

**UNIT II**

(14 hrs)

Bank Reconciliation Statement – **\*Causes for difference between cash book and pass book** – Method of preparation of BRS

Inventories :**\* Cost of Inventory, Net realizable value**, Basis and technique of inventory valuation and record keeping.

**UNIT IV**

( 14 hrs)

Bills of exchange and promissory notes- **\*Meaning of Bills of Exchange and Promissory Notes** and their Accounting Treatment; Accommodation bills. Accounts from Incomplete records: Incomplete books of Accounts- types of single entry system- Ascertainment of profit by capital comparison and its methods-Preparation of statement of affairs and determination of profit- derivation of income from cash book-Analysis of sales and purchase ledger.

**UNIT V**

( 14 hrs)

Financial Statements of Not-for-Profit Organizations- **\*Preparation of Receipt and Payment Account**, Income and Expenditure Account and Balance Sheet.

**80%Problem and 20%Theory**

**\* Highlighted Content offered in Blended Mode (Link Provided)**

<b>TEXT BOOKS</b>			
<b>S.No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>
1	Principles of Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers
<b>REFERENCE BOOKS</b>			
<b>S.No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>
1	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand &CO.
2	Financial Accounting	T.S .Reddyand A.Murthy	Margham Publications
3	Advanced Accountancy	M.A.Arulana ndam and K.S.Raman	Himalaya Publications
<b>Course Designers</b>			
1. Dr.S,Vijayalakshmi Dr.L.Prabha			

PC23C02	BUSINESS LAW	Category	L	T	P	Cre dit
		Theory	73	2		4

### Preamble

To develop an understanding of significant provisions of select business laws and acquire the ability to address basic application-oriented issues

### Course Learning Outcomes

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

CLO No.	CLO Statement	KnowledgeLevel
CLO 1	Understand consequences of applicability of various laws on business.	K1
CLO2	Identify the fundamental legal principles behind contractual agreements	K2
CLO3	Analyse legal and ethical issues when making business decisions	K3
CLO4	Acquire problem solving techniques and to be able to present coherent, concise legal argument	K4
CLO5	Develop critical thinking through the use of law cases.	K4

### Mapping with Programme Learning Outcomes

CLO s	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	S
CLO2	S	S	M	M	M
CLO3	S	S	M	M	S
CLO4	S	S	M	M	S
CLO5	S	S	M	M	S

S-Strong;M-Medium;L-Low

### Syllabus

#### UNIT I

( 16 hrs)

\*Indian Contract Act 1872- an overview of section 1 – 75 covering the general nature of Contract – Consideration - other essential elements of a valid contract - performance of contract - breach of contract - contingent and quasi contract.

#### UNIT II

(12 hrs)

The Sale of Goods Act 1930- \*formation of the contract of sale - conditions and warranties -transfer of ownership and delivery of goods - unpaid seller and his rights

#### UNIT III

( 16 hrs)

The Indian Partnership Act of 1932- \*general nature of partnership - rights and duties

of partners - reconstitution of firms - registration and resolution of a firm

**UNIT IV**

**( 13 hrs)**

The Limited Liability Partnership Act 2008- introduction – covering nature and scope -  
 \***essential features - characteristics of LLP** - incorporation and differences with other forms  
 of organizations

**UNIT V**

**( 16 hrs)**

The Companies Act 2013- Introduction to Companies Act - \***Features of Companies** –  
 Corporate veil theory. **Introduction to Industry 4.0 - Need – Reasons for Adopting  
 Industry**

**4.0** - Definition – Goals and Design Principles - Technologies of Industry 4.0- Skills required for  
 Industry 4.0- Advancements in Industry 4.0 – Impact of Industry 4.0 on Society, Business,  
 Government and People - Introduction to 5.0.

**\* Highlighted Content offered in Blended Mode (Link Provided)**

<b>Text Books</b>			
<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year of Publication</b>
Mercantile law	P.P.S. Gogna	S. Chand & CO.	6 <sup>th</sup> Revised Edition, Reprint 2020
Elements of Company Law	N.D.Kapoor	Sultan Chand & Sons (P) Ltd.	Reprint 2020
Higher Education for Industry 4.0 and Transformation to Education 5.0	P.Kaliraj, T.Devi	Bharathiar University	2020

<b>Reference Books</b>				
<b>S.No</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year of Publication</b>
1.	Elements of Mercantile Law	N.D.Kapoor	Sultan Chand and Sons	37 <sup>th</sup> Revised Edition 2015
2.	Principles of Business Law	S.N.Maheshwari K.Maheshwari	Himalayan Publishing House	2 <sup>nd</sup> Edition 2015
<b>Course Designers</b>				
1. Dr.S,Vijayalakshmi 2. Dr.L.Prabha				

<b>Course Code</b>	<b>Course Title</b>					
<b>PC23C04</b>	<b>FINANCIAL ACCOUNTING</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
		<b>Theory</b>	<b>73</b>	<b>2</b>	<b>-</b>	<b>4</b>

### Preamble

To develop an understanding of the basic concepts of the partnership accounts and acquire the ability to infer interpretations as per standards.

### Course Learning Outcomes

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

<b>CLO</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO1	understand the principles and procedures	K1
CLO2	gain proficiency in recording transactions in trading environment	K2
CLO3	evaluate intricate aspects while demonstrating expertise in accounting practices	K3
CLO4	analyze complex scenarios and apply advanced techniques to draw interpretations	K3
CLO5	justify accounting techniques by ensuring accurate financial reporting in accordance with relevant standards.	K4

### Mapping with Programme Learning Outcomes

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
CLO1	M	S	M	M	M
CLO2	S	S	M	M	S
CLO3	S	S	M	S	S
CLO4	S	S	M	S	S
CLO5	S	S	M	S	S

**S- Strong; M-Medium**

### Syllabus

<b>UNIT I</b>		<b>(15 hrs)</b>
Fundamentals of partnership- <b>Definition of partnership, partnership deed</b> , interest on capital, interest on drawings, profit and loss appropriation account, capital accounts of partner- fixed capital and fluctuating capital, Final accounts of partnership		
<b>UNIT II</b>		<b>(14 hrs)</b>
Admission of partner- <b>Calculation of new profit sharing ratio, sacrificing ratio</b> , valuation of goodwill, adjustment for goodwill, revaluation of assets, adjustment of capital, comprehensive problems in admission		
<b>UNIT III</b>		<b>(14 hrs)</b>
Retirement of partner- <b>Gaining ratio, treatment of goodwill</b> , adjustment of capital after retirement, comprehensive problems in retirement		
<b>UNIT IV</b>		<b>(15 hrs)</b>
Death of partner- Items requiring special treatment, <b>Ascertainment of deceased partner's share of profit</b> , mode of payment to deceased partner and comprehensive problems		
<b>UNIT V</b>		<b>(15 hrs)</b>
Dissolution of a firm – <b>Insolvency of a partner or partners (Garner Vs Murray) - Piecemeal Distribution</b>		
80% Problems & 20% theory		

### Text Books

<b>S.No</b>	<b>Title</b>	<b>Authors</b>	<b>Publishers</b>	<b>Year of publication &amp; Edition</b>
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1	Financial Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	Reprint 2020 , 11 <sup>th</sup> Revised Edition
2	Financial Accounting	T.S. Reddy and A.Murthy	Margham Publications	Edition 2021
<b>Reference Books</b>				
<b>S.No</b>	<b>Title</b>	<b>Authors</b>	<b>Publishers</b>	<b>Year of publication &amp; Edition</b>
1	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand	Reprint 2020 , 4 <sup>th</sup> Revised Edition
2	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publishing House	Reprint 2020 , 6 <sup>th</sup> Revised Edition
<b>Course Designers</b>				
1.	Dr. L.Prabha			
2.	Mrs Lakshmi Narendran			

	<b>Course Code</b>	<b>Course Title</b>					
	<b>PC24C05</b>	<b>BUSINESS ECONOMICS</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
			<b>Theory</b>	<b>73</b>	<b>2</b>		<b>4</b>
<b>Preamble</b>							
To evolve comprehensive exploration of business economics covering a wide array of economic concepts and theories, from market dynamics to global economic phenomena.							
<b>Course Learning Outcomes</b>							
On the successful completion of the course, students will be able to							
	<b>CLO</b>	<b>CLO Statement</b>				<b>Knowledge Level</b>	
	CLO1	Understand the core economic principles.				K1	
	CLO2	Interpret various tools and techniques for production and cost dynamics.				K2	
	CLO3	Illustrate the concept of various economic theories				K3	
	CLO4	Analyze and critically evaluate the different market structures.				K4	
	CLO5	Explore the intricacies of financial and international economics				K4	
<b>Mapping with Programme Learning Outcomes</b>							
	<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>	
	CLO1	S	S	M	S	S	
	CLO2	S	S	M	S	S	
	CLO3	S	S	M	S	S	
	CLO4	S	S	S	S	S	
	CLO5	S	S	S	S	S	
<b>S- Strong; M-Medium</b>							
<b>Syllabus</b>							

UNIT I	(14 hrs)			
Introduction to Business Economics: Meaning and scope of Business Economics– <b>*Basic Problems of an Economy</b> and Role of Price Mechanism - Theory of Demand and Supply: <b>*Meaning and determinants of demand</b> , Law of demand and Elasticity of demand – Price, income and cross elasticity. Theory of consumer’s behavior – Indifference curve approach. Meaning and determinants of supply, Law of supply and Elasticity of supply – <b>*Market Equilibrium and Social Efficiency. Overview of economic thought in Kautilya’s Arthashastra-</b> Concepts of wealth ( <i>artha</i> ), prosperity ( <i>dhana</i> ), and ethics ( <i>dharma</i> ).				
UNIT II	(15 hrs)			
Theory of Production and cost: Meaning and <b>*Factors of production</b> , Short run and Long run – Law of Production–The Law of Variable Proportions and Law of Returns to Scale, Producer’s equilibrium - Concepts of costs - Short-run and long-run costs, <b>*Average and marginal costs, Total, fixed and variable costs. Ancient Indian models of production and self-sufficient economies (grama swarajya). Traditional techniques and their relevance in sustainable production.</b>				
UNIT III	14 rs)			
Price Determination in Different Markets: <b>*Market Structures: Perfect competition, Monopoly and Monopolistic competition.</b> Using Game Theory to study Oligopoly - Price determination in these markets. Price-Output Determination under different Market Forms. <b>*Business Cycles – Meaning – Phases – Features - Causes behind these Cycles. -Trade practices and market regulation in Kautilya’s Arthashastra</b>				
UNIT IV	(15 hrs)			
Determination of National Income: Macro Economic Aggregates and <b>*Measurement of National Income</b> - Determination of National Income: Keynes’ Two Sector basic model , Three Sectors and Four Sectors Models. <b>*Public Finance – Fiscal Functions: An Overview, Centre and State Finance</b> – Market Failure/ Government intervention to correct market failure – Process of budget making: Sources of Revenue, Expenditure Management and Management of Public Debt – <b>*Fiscal Policy.</b>				
UNIT V	(15 hrs)			
Money Market: Concept of Money Demand - Important theories of Demand for Money - Concept of Money Supply, <b>*Cryptocurrency and other new terminology</b> - Monetary Policy. International Trade: Theories of International Trade including theories of intra-industry trade by Krugman – Trade Policy – The instruments of Trade Policy – Trade Negotiations – <b>*Exchange Rates and its economic effects.</b> International Capital Movements: <b>*Foreign Direct Investment.</b> Indian Economy(Before 1950 – Chanakya and Nand Vansh, OECD Paper(1950 – 1991).				
<b>Text Books</b>				
<b>S.No</b>	<b>Title</b>	<b>Authors</b>	<b>Publishers</b>	<b>Year of publication &amp; Edition</b>
1	Business Economics	CA. G. Sekar	Commercial Law Publishers (India) Pvt. Ltd.	2023 , 1 <sup>st</sup> Edition
<b>Reference Books</b>				
<b>S.No</b>	<b>Title</b>	<b>Authors</b>	<b>Publishers</b>	<b>Year of publication &amp; Edition</b>
1	Managerial Economics	Ahuja H.L	S Chand and Company Limited	2020 , Nineth Edition
2	Business Economics	K. Rajagopalachari	Atlantic Publishers and Distributors Pvt.	2020 , 1 <sup>st</sup> Edition

			Ltd.	
<b>Course Designers</b>				
1	Dr.L.Prabha			
2	Dr.M.Yasodha			

Course Code	Course Title					
PC24C06	MARKETING	Category	L	T	P	Credit
		Theory	58	2	-	3

### Preamble

To familiarize students with the basic concepts and techniques of marketing, to understand consumer behavior, and to develop their awareness of marketing mix elements and recent trends in marketing.

### Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Understand the core principles and purpose of marketing in business.	K1
CLO2	Establish a connection between AI and customer value, and explain how AI improves the value delivery process in marketing.	K2
CLO3	Utilizing the product mix and product line concepts to make informed product decisions.	K3
CLO4	Analyze and apply various methods of sales forecasting to predict sales trends and support strategic decision-making.	K4
CLO5	Apply critical thinking and analytical skills to marketing scenarios with AI	K5

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	L	L	S	L
CLO2	S	S	L	M	L
CLO3	M	S	S	M	L
CLO4	L	L	M	S	L
CLO5	S	S	S	M	M

S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I

(12 hrs)

Marketing - Definition of market and marketing - Importance and Fundamentals of Marketing – **Modern marketing concept** - Role of Modern Marketing – Global marketing - Tele marketing - **Green marketing** - online marketing - Neuro marketing meaning and concepts - Relationship of Marketing With Other Functional Areas – Marketing Approaches – **Various Environmental Factors Affecting the Marketing Functions.**

**UNIT II****(12 hrs)**

Marketing functions - Buying, Selling, Transportation, Storage, Financing, **Risk bearing, Standardization**. Sales Forecasting – Various Methods of Sales Forecasting - Sales Management: Motivation, Compensation and Control of Salesmen - **CRM – Importance** .

**UNIT III****(10 hrs)**

**Consumer behaviour : Meaning – Factors influencing Consumer behaviour** – Customer relations marketing. Buying motives - Customer value and Role of AI in Value Delivery Process- **Various Kinds of Marketing Channels** - AI with Marketing Channel Management.

**UNIT IV****(12 hrs)**

**Marketing mix - Product Decisions: Concept of a product**, Classification of products - Product line and product mix - Product life cycle – Strategic implications in new product development - AI for Value Creation and Product Development. Pricing Decisions - Factors affecting price determination; Pricing policies and strategies – **Promotion decisions - Physical distribution problems and decision**.

**UNIT V****(12 hrs)**

Services marketing: people, process, physical evidence. Recent Trends in Marketing, **Market Research and Marketing Regulations** - Social media promotion techniques - **Automate digital marketing and social media with generative AI** - IMC (Integrated marketing communication): - Definition, Process, Need & Significance . Career opportunities in marketing.

**Text Books**

S.No	Title	Authors	Publishers	Year of publication & Edition
1	Philip Kotler & Gary Armstrong	Principles of Marketing	A South Asian Perspective, Pearson Education	17 <sup>th</sup> edition, 2018
2	Rajan Saxena	Marketing Management	Tata Mc Graw Hill	6 <sup>th</sup> edition, 2019

**Reference Books**

S.No	Title	Authors	Publishers	Year of publication & Edition
1	Philip Kotler, 2003, Marketing Management, 11th edition, Pearson Education	Marketing Management	Pearson Education	11 <sup>th</sup> edition, 2007
2	K Karunakaran	Marketing Management	Himalaya Publishing House	1 <sup>st</sup> Edition, 2017
3	J P Mahajan & Anupama Mahajan	Principles of Marketing	Vikas Publishing House	1 <sup>st</sup> edition, 2016

**Course Designers**

1.Dr G.Lakshmi

3. MS G.Chandhini

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC23C07	ADVANCED ACCOUNTING	THEORY	58	2		3

**Preamble**

To enable the students to apply the conceptual principles and to develop an expertise in handling accounts and thereby increase their proficiency in financial statements relating to Partnership firms, Insurance claims, Branch Accounting, Hire Purchase & insolvency

**Course Learning Outcomes**

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Understand the concepts of accounting practices in organizations.	K1
CLO2	Learn advanced accounting concepts relating to business.	K2
CLO3	Interpret the concepts learned in the theoretical aspects into execution level.	K3
CLO4	Analyze the understanding of accounting practices in a practical level.	K4

**Mapping with Programme Learning Outcomes**

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

**S- Strong; M-Medium; L-Low**

**Syllabus**

<b>UNIT I</b>		<b>( 13 hrs)</b>
Sale of Business to a company-Amalgamation of firms		
<b>UNIT II</b>		<b>(10 hrs)</b>
Hire purchase–Installment purchase system-*Distinction between hire purchase and Installment system–Accounting treatment from the point of view of various parties.		
<b>UNIT III</b>		<b>( 13 hrs)</b>
Branch accounts: meaning –Types of branches-Branch accounts-Debtors system, Stock & Debtors system		
<b>UNIT- IV</b>		<b>( 12 hrs)</b>
Insurance claims for loss of stock and loss of profit.-Accounts from incomplete records		
<b>UNIT V</b>		<b>( 10 hrs)</b>

Accounting Standards - Working knowledge of: AS 1: Disclosure of Accounting Policies. AS 17: Segment Reporting. AS 18: The Related party disclosures. AS 24:Discontinuing Operations.AS 25: Interim Financial Reporting

**80% Problem and 20%Theory**

### Text Books

S. No	Title	Author	Publisher
1	Financial Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers

### Reference Books

S. No	Title	Author	Publisher
1	Financial accounting	T.S. Reddy and Murthy	Margham
2	Accountancy	M P Gupta and agarwal	S Chand
3	CA Inter study material	ICAI	ICAI

### Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Through Online

### Skill Components

- Organize debates on the principles underlying the dissolution of firms, including discussions on Garner vs. Murray case law.
- Create a simulation where students act as owners of a business considering selling it to a company. They must analyse the financial implications, negotiate terms, and draft agreements.
- Conduct workshops explaining the differences between hire purchase and instalment purchase systems, using real-life examples and case studies.
- Present real-life insurance claim scenarios for loss of stock and loss of profit, and ask students to calculate the claim amounts and prepare relevant accounting entries.

### Course Designers

- 1.Dr.L.Prabha
- 2.Dr.R.Judith Priya

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC23C08	CORPORATE AND OTHER LAWS	THEORY	58	2		3

### Preamble

To provide concise overview of Company Law under the Companies Act 2013, covering incorporation, meetings, dividends, and the Negotiable Instruments Act 1881, offering students a comprehensive understanding of corporate governance and financial regulations.

### Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Acquire knowledge regarding the laws pertaining to various kinds of companies	K1
CLO2	Gain effective knowledge in Provisions and framing of the legal documents.	K2
CLO3	Demonstrate the various provisions relating to Company Law & Negotiable Instruments Act	K3
CLO4	Analyze and interpret the rules in the Companies Act in the within the scope of legal frame work.	K4
CLO5	Examine the uses and application of various documents in Corporate Sector	K4

### Mapping with Programme Learning Out Comes

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

**S-Strong; M-Medium; L-Low**

### Syllabus

#### UNIT I

(13 hrs)

Company under companies act 2013- Board of Company law Administration – National Company Law Tribunal and Appellate tribunal- \*Classes of companies\*– Registration/incorporation of company- conversion of public company into a private company\*- Concept of capital – Shares – Variation of shareholders rights – voting rights of member -Directors and women directors – qualification, disqualification and removal – Current affairs of Ministry of corporate finance - Concept of Debentures.

#### UNIT II

(12 hrs)

Incorporation of Company and Matters Incidental thereto, \*Memorandum of association\* - \*Articles of association\* – Prospects meaning and role : matters relating to issue of prospectus – \*powers of SEBI relating to issue of prospectus\* – allotment of securities by company – securities to be dealt with in stock exchanges.

<b>UNIT III</b>					(11 hrs)
Meetings – *Types of meetings*–Quorum, Proxies, Resolution, postal Ballot, Minutes – Meeting of debenture holders – Company law in a computerized environment- preliminary contracts–promoters–service of documents-Transfer and transmission of securities					
<b>UNIT IV</b>					( 11hrs)
Declaration and payment of Dividend. Doctrine of indoor management–*Private placement offer* – application of premium received on issue of shares - buyback of securities – membership, Registers and returns.					
<b>UNIT V</b>					( 11 hrs)
The Negotiable Instrument ACT 1881 :Meaning of Negotiable *Characteristics*-*Classifications of Instrument*–Different provisions relating to Negotiation- Rights and obligations of parties – presentment of instrument, rules of compensation-Insolvency and Bankruptcy.					
<b>Text Books</b>					
<b>S.No.</b>	<b>Title</b>	<b>Authors</b>	<b>Publishers</b>	<b>Edition &amp; Year of Publication</b>	
1	N.D.Kapoor	Elementsof Company Law N.D.Kapoor, Dr.Rajni Abbi	Bharat Bhushan,& Rajiv Kapoor.	Sultan Chand & Sons Revised edition,2020	
2	A Handbook on Corporateand Other Laws	CA CS Munish Bhandari	Best word Publications Pvt Ltd	23 <sup>rd</sup> Edition, 2020	
<b>Reference Books</b>					
<b>S.No</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year of Publication</b>	
1	Corporate and Other Laws	CAPankaj Garg	Taxmann Publications Pvt Ltd	2 <sup>nd</sup> Edition,2022	
2	CA – Inter Study Material	ICAI	ICAI	Current year	
<b>Pedagogy</b>					
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Discussion					
<b>Skill components</b>					
<ul style="list-style-type: none"> <li>• Provide exposure to current and contemporary company law practices through analysing case laws.</li> <li>• To explore to the MCA Websites to know about the working practices in registration of companies relating to incorporation.</li> <li>• To prepare prospects for their own imaginary company and provide the memorandum of association and articles for the same.</li> <li>• By instructing the students to analysis the reports of Annual general meetings of top leading companies.</li> <li>• The students are instructed to investigate and analysis the cases relating to Negotiable instrument act practices.</li> </ul>					
1. Dr.L.Prabha 2. Mrs.Deena Magdaline					

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC23C09	AUDITING AND ASSURANCE I	THEORY	58	2		3

### Preamble

To educate the concept of auditing and its relationship with other disciplines and enhance the practical knowledge relating the procedures of auditing practices with ethics.

### Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Understand the basic principles of Auditing and the related standards	K1
CLO2	Develop an understanding of scope of engagements.	K2
CLO3	Interpret procedural aspects with emphasis on auditing functionalities.	K3
CLO4	Acquire a critical approach in the application of auditing skills with in the professional settings.	K4

### Mapping with Programme Learning Out Comes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO 1	S	S	M	L	S
CLO 2	S	S	S	L	M
CLO 3	S	M	S	S	M
CLO 4	S	M	S	S	M

**S-Strong; M-Medium; L-Low**

### Syllabus

#### UNIT I – (10 Hrs)

Auditing concepts: Nature, objective and scope of audit, Ancient Indian Principles of Governance and Financial Accountability \*Relationship of auditing with other disciplines\*., ethical requirements relating to an audit of financial statements. Inherent limitations of an audit, preconditions for an audit.

#### UNIT II- (11 Hrs)

Standard setting process: overview, standard- setting process, \*Role of International Auditing and Assurance Standards Board (IAASB) and Auditing & Assurance Standards Board (AASB)\*. Standards on Auditing, Engagement Standards: Qualities of auditor, Elements of system of quality control.

#### UNIT III – (12 Hrs)

Audit engagement: agreement on audit engagement terms; terms of engagement in recurring audits, leadership responsibilities for quality on audits, \*concept of auditor's independence, threats to independence\*; acceptance and continuance of client relationships and audit engagements.

#### UNIT IV (12hrs)

Audit strategy, Plan and Programme: \*Overview of Audit Strategy, Audit planning, Audit programme, Development of audit plan and programme\*, Control of quality of audit work-Delegation and supervision of audit work; Materiality and audit plan; Revision of materiality; Documenting the materiality; Performance materiality.

#### UNIT V (13 hrs)

Audit documentation: Nature, purpose, form, content & extent of audit documentation; \*completion memorandum; ownership and custody of audit documentation; Audit procedures for obtaining audit evidence. Sources of evidence, relevance and reliability of audit evidence, written representations, Obtaining evidence of existence of inventory: audit procedure to identify litigation & claims, external confirmation procedures, audit evidence about opening balances, accounting policies and reporting with regard to opening balances, \*nature of related party relationships and transactions\*

#### Text Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1.	Principles and Practice Of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi.	13 <sup>th</sup> Revised Edition 2020
2.	CA-Inter Study Material	ICAI	ICAI	Current year

#### Reference Books

S.No.	Title	Author	Publisher	Edition & Year of Publication
1	Auditing and Assurance	CA Pankaj Garg	Taxmann Publications Pvt. Ltd	15 <sup>th</sup> Edition, 2025
2	Systematic Approach to Auditing and Assurance	CA Kamal Garg	Bharat Law House Pvt Ltd	19 <sup>th</sup> Edition 2020

#### Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Through Online

#### Skill Component

- Case study analysis for real-world application of auditing concepts.
- Role-playing exercises to negotiate audit engagement terms.
- Simulation of audit strategy development and documentation workshops.
- Practice in conducting audit procedures for evidence collection.
- Feedback on evidence relevance and reliability in practical scenario

1. Dr.L.Prabha
2. Mrs Lakshmi Narendran

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC23A01	PRINCIPLES OF BUSINESS MANAGEMENT	THEORY	73	2	-	5

#### Preamble

To enrich the knowledge in the fundamental principles of management in alignment with the foundational theories of management and demonstrate managerial skills in an organizational set up.

### Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Understand the basic meaning and functions of management.	K1
CLO2	Gain knowledge regarding the importance of functions of management.	K2
CLO3	Explore the various techniques to incorporate the management functions into business	K3
CLO4	Applications of the principles and theories of management in different Hierarchies	K4

### Mapping with Programme Learning Out Comes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	L	S	L	L
CLO2	S	S	L	L	L
CLO3	S	M	L	L	L
CLO4	S	M	L	L	M
S-Strong;M-Medium;L-Low					

Syllabus	
<b>UNIT I</b>	<b>(15 hrs)</b>
Definition and meaning of management- <b>*functions of management*</b> – <b>*managerial skills*</b> – <b>*levels of management*</b> – roles of manager, management as a science or art – approaches to management – contribution to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter. F.Drucker.	
<b>UNIT II</b>	<b>(15 hrs)</b>
Planning – importance – <b>*process of planning*</b> – <b>*types of planning methods*</b> – objectives – policies – procedures – strategies & programmes - <b>*obstacles to effective planning*</b> . Decision making – steps – types- decision tree.	
<b>UNIT III</b>	<b>(15 hrs)</b>
Organization – importance- <b>*principles of organizing*</b> – delegation & decentralization- departmentation – span of management, organizational structure- line & staff and functional – organizational charts and manual-making organizing effective- <b>*staffing*</b> – <b>*recruitment*</b> – <b>*selection*</b> – training – promotion and appraisal.	
<b>UNIT IV</b>	<b>(14 hrs)</b>
Directing- functions – motivation – theories of motivation – Maslow, Herzberg theories, communication – process- <b>*barriers to effective communication*</b> . <b>*Leadership*</b> – <b>*definition*</b> – theories and approach to leadership – styles of leadership – types	
<b>UNIT V</b>	<b>(14 hrs)</b>
Co-ordination: Nature – <b>*problems of effective co-ordination*</b> . Control – nature – basic control process– control techniques (traditional and non-traditional) – <b>*use of computers in managing information*</b> . <b>* Highlighted Content offered in Blended Mode (Link Provided)</b>	

Text Books				
S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Principles and practice of Management	Prasad L M	Sultan Chand & Sons	2020 & 10 <sup>th</sup> Edn

Reference Books				
S.No.	Title	Author	Publisher	Edition & Year of Publication
1.	Principles of Management	PC Tripathi, PN Reddy, Ashish Bajpai	MC Graw Hill	2021 & 7 <sup>th</sup> Edn
2.	Essentials of Management	Koontz, O'Donnell & Weirich	Tata McGraw Hill	2020, 11 <sup>th</sup> Edn

### Skill development

- Enhance the knowledge regarding the nature of managerial work and key dimensions of individual performance with group level performance.
- Students are explored to design the training programmes for their employees of the imaginary organization.
- Enhance the ability of the students by giving role plays to learn the importance of leadership, entrepreneurship and strategy are interrelated with each other.
- Students are instructed to prepare the various dimensions of planning, organizing, leading and controlling framework techniques.

### Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Through Online

### Skill Components

- Enhance the knowledge regarding the nature of managerial work and key dimensions of individual performance with group level performance.
- Students are explored to design the training programmes for their employees of the imaginary organization.
- Enhance the ability of the students by giving role plays to learn the importance of leadership, entrepreneurship and strategy are interrelated with each other.
- Students are instructed to prepare the various dimensions of planning, organizing, leading and controlling framework techniques

### Course Designers

1. Dr. L.Prabha
2. Dr.S.Nithya

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC24A02	HUMAN RESOURCE MANAGEMENT	THEORY	73	2	-	5

### Preamble

To enhance knowledge of management issues pertaining to staffing, training, performance, compensation and compliance with human resource requirements.

### Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Relate the concepts of HR management.	K1
CLO2	Gain understanding of functions, acquisition, training, performance appraisal, compensation, and challenges	K2
CLO3	acquire proficiency in HR management, encompassing strategic understanding, implementation skills, and problem-solving capabilities .	K3
CLO4	Apply expertise in HR management for better organizational performance and adaptability.	K4

### Mapping with Programme Learning Out Comes

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

S-Strong, M-Medium;L-Low

### Syllabus

#### UNIT I

(15 hrs)

Human Resource Management: Concept and functions - Role, status, and **Competencies of HR manager**- Organization of HR Department - HR Policies – HR Structure and Strategy - **Evolution of HRM** – Work life balance.

#### UNIT II

( 16 hrs)

Acquisition of Human Resource: Human resource planning - Job analysis – job description and job specification - **Recruitment – Concept and sources** - Selection – Concept and process - Testing and interview - **Placement and induction.**

#### UNIT III

(15 hrs)

Human Resource Development- Concept and importance - Identifying training and development - **Training and development methods** – Career Development – Promotion and Transfers - management development programs – **Retirement and Other Separation processes.**

#### UNIT IV

( 14 hrs)

Performance Appraisal: Nature and objectives - **Performance appraisal process** - Methods of performance appraisal - Job changes - transfers and promotions - Potential appraisal.

#### UNIT V

(13 hrs)

Compensation: Concept and policies - Job evaluation - **Methods of wage payments and incentive plans** - Fringe benefits - Performance linked compensation - Employee health and safety - Employee welfare - Social security (excluding legal provisions) - **Grievance handling and redressal.**

\* **Highlighted Content offered in Blended Mode (Link Provided)**

#### Text Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Human Resource Management	K.Aswatha p pa	Mc Graw Hill Education	2017 & 8 <sup>th</sup> Edn
2	Human Resource Management	Gupta C.B	Sulthan Chand & Sons	2017&8 <sup>th</sup> Edn

#### Reference Books

S.No.	Title	Author	Publisher	Edition & Year of Publication
1.	Human Resource Management	Gary Dessler	Pearson Education Limited	2020 & 16 <sup>th</sup> Edn
2.	Human Resource Management	David A. Decenzo and Stephen Robbins	Wiley	2020 & 10 <sup>th</sup> Edn

### Skill Components

- To explore and forecast the human resources needed for the organizations to achieve its mission, objectives and hiring needs.
- Group discussions are organized for the students' community how to evaluate the legal, social and economic environment of the business.
- Students are instructed to demonstrate employable and deployable skills for appropriate roles in management.
- Students are asked to formalize, design and evaluate various recruitment and selection process.

### Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Discussion

### Skill Components

- To explore and forecast the human resources needed for the organizations to achieve its mission, objectives and hiring needs.
- Group discussions are organized for the students' community how to evaluate the legal, social and economic environment of the business.
- Students are instructed to demonstrate employable and deployable skills for appropriate roles in management.
- Students are asked to formalize, design and evaluate various recruitment and selection process.

1. Dr. L. Prabha
2. Dr. S. Duraieswari

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC23SBP1	ACCOUNTING AUTOMATION – PRACTICAL	PRACTICAL	41	-	4	3

### Preamble

To enable students to excel in auditing and automation using LibreOffice packages such as Writer (word processing), Impress (presentations), and Calc (spreadsheets), as well as computer-assisted audit tools (CAATs) and IDEA software equivalents available in open-source environments.

### Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Proficiently use LibreOffice applications such as Writer, Calc, and Impress for document creation, data analysis, and presentations	K1

CLO2	Create, format, and manage professional documents, spreadsheets, and presentations using LibreOffice applications such as Writer, Calc, and Impress.	K2
CLO3	Master in creation of email and calendar management, and practice effective communication in a professional setting.	K3
CLO4	Equip with essential LibreOffice skills for productivity and professionalism	K4

### Mapping with Programme Learning Outcomes

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

S-Strong, M-Medium;L-Low

### Syllabus

#### Libreoffice Writer

1. Create a project report with proper heading style and then insert the Automatic Table of Contents for it to make the document as a digital document.
2. Create table icons for designing of newspaper
3. Insert Mail merge to combine letter with different recipients data which is inserted in Calc.
4. Insert an organizational chart of company.

#### Libreoffice Impress

5. Insert a excel chart, hyperlink a pdf document in to slide.
6. Insert notes for slides and use the presenter view (Rehearse in Dual Monitor(laptop))

#### Libreoffice Calc

7. Create EMI chart using PMT functions and also create the same using Template (loan Amortization)
8. Use the Vlookup Function and demonstrate to fetch the data from one sheet to another and also try to search Right to left direction using index and Match function.
9. Apply the Data validation and restrict the users / find the Sunday entries in the Invoice Date Column, and also try to restrict Saturday and Sunday.
10. Apply the conditional formatting to highlight the values highest 20 values, Color scales, Sunday in series of date (using the function Weekday ())
11. Create one variable and Two variable data Table to perform the sensitivity analysis
12. Create a simple Dashboard for a sales data
13. Generate a PIVOT TABLE REPORT and utilize the commands calculated field, show value as % on Grand total, Insert Slicer, Filter.
14. Find GAP in a series of numbers using IF function
15. Perform the Sampling from the population using Rand function and Data Analysis Tool Pak.

#### Course Designer

1. Dr.L. Prabha

2. Dr.S.Duraieswari

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC23C10	COST ACCOUNTING	THEORY	58	2	-	3

### Preamble

To outline conceptual framework, preparing cost accounts using various costing techniques, and acquiring key concepts for decision-making

### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO 1	Develop an understanding of the basic concepts and applications to establish the cost associated with the production of products and provision of services and apply the same to determine prices.	K1
CLO2	Calculate employee cost, labour cost, overhead cost.	K2
CLO3	Apply costing methods to determine the costs for different purposes.	K3
CLO4	Acquire the ability to apply information for cost ascertainment, planning, control and decision making.	K4

### Mapping with Programme Learning Outcomes

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

S-Strong, M- Medium

### COST ACCOUNTING – PC23C10 – 58 HRS

#### UNIT I

(10hrs)

Introduction to Cost Accounting – Objectives and scope of Cost Accounting, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management Cost terms and concepts - Elements of Cost - Methods of Costing. – Techniques of costing - Preparation of Cost Sheets for manufacturing sector and for Service sector.

#### UNIT II

(12 hrs)

Material Cost: Introduction to procurement procedures. Valuation of receipts, issue and closing stock of Material, Stock verification. Techniques of fixing level of stocks- minimum, maximum,

re-order point, safety stock, determination of optimum stock level. Determination of Optimum Order quantity- Economic Order Quantity (EOQ)

### UNIT III

(12 hrs)

Employee Cost - Attendance and Payroll procedures -Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages, Allowances and perquisites - Employee Cost Control, Employee Turnover- Methods of calculating employee turnover, causes of employee turnover - Remuneration systems and incentive schemes- Time Rate System, Piece Rate System, Differential piece rate system, Halsey plan, /Rowan plan, Merrick plan, Beadux method, Merrick plan.

### UNIT IV

(12 hrs)

Allocation and Apportionment of overheads using Absorption Costing Method. Factory Overheads- Primary and secondary distribution. Administration Overheads- Method of allocation to cost centres or products. Selling & Distribution Overheads- Analysis and absorption of the expenses in products

### UNIT V

(12 hrs)

Process cost recording, Process loss, Abnormal gains and losses, Equivalent units of production, Inter-process profit, Valuation of work in process.

(80%Problem and 20%Theory )

<b>Text Book</b>				
<b>S.No</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Year &amp; Edition</b>
1	Cost Accounting	Agarwal Simmi Jain, K.L.Narang	Kalyani Publishers	2016 & 25 <sup>th</sup> edn
<b>Reference Books</b>				
<b>S.No</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Year &amp; Edition</b>
1	Cost Accounting	R.S.N.Pillai & V.Bagavathi	S.Chand	2010 & 7 <sup>th</sup> Edn Reprint 2013
2	Cost Accounting principles and Practices	M.N.Arora	Vikas Publisher	2013, 12 <sup>th</sup> Revised Edn,
3	CA –Inter Study Material	ICAI	ICAI	Current year

### Skill Components

- The ability to estimate costs accurately is vital. This involves predicting future costs based

on historical data, industry benchmarks, and other relevant factors.

- Knowing how to measure and allocate costs to products, services, or projects is a key skill. This includes understanding direct costs, indirect costs, and overhead.
- Understanding different costing methods and knowing when to apply them is crucial. Job costing and process costing are two common methods used in various industries.

### Course Designers

1. Dr.L.Prabha
2. Dr.G.Lakshmi

S.No	LEARNING METHODS	PERCENTAGE
1.	Participatory Learning	50%
2.	Problem Based Learning	50%

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC23C11	AUDITING AND ASSURANCE II	THEORY	58	2	-	3

### Preamble

To educate the concept of auditing and its relation to internal control system and enhance the practical knowledge relating the procedures of auditing by handling risks in a digital environ

### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO 1	understand the basic principles of Auditing in organizations	K1
CLO2	demonstrate proficiency in preparing audit reports and providing recommendations	K2
CLO3	make inference from auditing in organizational processes in compliance with relevant regulations	K3
CLO4	critically evaluate complex audit environments by utilizing advanced analytical techniques	K4

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5

<b>CLO1</b>	S	S	M	S	S
<b>CLO2</b>	S	S	M	S	S
<b>CLO3</b>	S	S	S	S	S
<b>CL04</b>	S	S	S	S	S

**S-Strong, M- Medium**

## **AUDITING AND ASSURANCE II – PC23C11 - 58 Hrs**

### **UNIT I**

**( 10 hrs)**

Audit risk- Identifying and assessing the risk of material misstatement, Risk assessment procedures; Understanding the entity and its environment. Internal control- Basics of Internal Control, documenting the risks; evaluation of internal control system; testing of internal control; internal control and its environment; Internal audit - Basics of standards on internal audit (SIAs) issued by the ICAI.

### **UNIT II**

**(11 Hrs)**

Internal financial control and reporting requirement - Distinction between internal financial control and internal control over financial reporting, Responsibility for the prevention and detection of fraud - **fraud risk factors**; risks of material misstatement due to fraud; **communication of fraud**; provisions of the companies Act 2013 relating to fraud and rules there under including reporting requirements under CARO.

### **UNIT – III**

**(12 Hrs)**

Audit in an automated environment: Digital Audit, Key features, Impact of IT related risks, Impact on controls, Internal financial controls as per regulatory requirements, Types of controls, Audit approach, Understanding and documenting automated environment, Testing methods, Data analytics for audit.

### **UNIT – IV**

**(12 Hrs)**

Audit sampling: Meaning of audit sampling, Designing an audit sample, Types of sampling. Sample size and selection of items for testing, Sample selection method. Analytical procedure: Meaning, Nature, Purpose and Timing of analytical procedures, Substantive analytical procedures, Designing and performing analytical procedures prior to audit; Investigating the results of analytical procedures.

### **UNIT-V**

**(13 Hrs)**

Audit Report- Forming an opinion on the Financial Statements, Basic elements (SA 700 Forming an Opinion and Reporting on Financial Statements), Communicating key Audit Matters in the

Independent Auditor’s Report (SA 701), Types of Modified Opinion, Circumstances When a Modification to the Auditor’s Opinion is Required, Qualified, Adverse Disclaimer of Opinion (SA 705 Modification to the Opinion in the Independent Auditor’s Report), SA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor’s Report.

### Text Book

S.No	Title	Author	Publisher	Year & Edition
1	Principles and Practice of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi.	2020, 13 <sup>th</sup> Revised edn
2	CA – Inter Study Material	ICAI	ICAI	Current year

### Books for Reference

S.No	Title	Author	Publisher	Year & Edition
1	Auditing and Assurance	CA Pankaj Garg	Taxmann Publications Pvt. Ltd	2022, 11 <sup>th</sup> Edn
2	Systemmatic Approach to Auditing and Assurance	CA Kamal Garg	Bharat Law House Pvt Ltd	2020, 19 <sup>th</sup> Edn

### Skill development

- Design and develop an audit plan program for a joint stock company
- Draft an audit report (qualified or clean) with imaginary data.
- Record the verification procedure with respect to any one fixed asset.
- List the various documents necessary to be verified in the audit process

### Course Designers

1. Dr.L.Prabha
2. Dr.S.Nithya

S.No	LEARNING METHODS	PERCENTAGE
1.	Participatory Learning	60%
2.	Problem Based Learning	40%

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC23C11	AUDITING AND ASSURANCE II	THEORY	58	2	-	3

### Preamble

To educate the concept of auditing and its relation to internal control system and enhance the practical knowledge relating the procedures of auditing by handling risks in a digital environment.

### Course Learning Outcomes

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
<b>CLO 1</b>	understand the basic principles of Auditing in organizations	<b>K1</b>
<b>CLO2</b>	demonstrate proficiency in preparing audit reports and providing recommendations	<b>K2</b>
<b>CLO3</b>	make inference from auditing in organizational processes in compliance with relevant regulations	<b>K3</b>
<b>CLO4</b>	critically evaluate complex audit environments by utilizing advanced analytical techniques	<b>K4</b>

### Mapping with Programme Learning Outcomes

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	S	S	M	S	S
<b>CLO2</b>	S	S	M	S	S
<b>CLO3</b>	S	S	S	S	S
<b>CL04</b>	S	S	S	S	S

**S-Strong, M- Medium**

## AUDITING AND ASSURANCE II – PC23C11 - 58 Hrs

### UNIT I

( 10 hrs)

Audit risk- Identifying and assessing the risk of material misstatement, Risk assessment procedures; Understanding the entity and its environment. Internal control- Basics of Internal Control, documenting the risks; evaluation of internal control system; testing of internal control; internal control and its environment; Internal audit - Basics of standards on internal audit (SIAs) issued by the ICAI.

### UNIT II

(11 Hrs)

Internal financial control and reporting requirement - Distinction between internal financial control and internal control over financial reporting, Responsibility for the prevention and detection of fraud - **fraud risk factors**; risks of material misstatement due to fraud; **communication of fraud**; provisions of the companies Act 2013 relating to fraud and rules there under including reporting requirements under CARO.

### UNIT – III

(12 Hrs)

Audit in an automated environment: Digital Audit, Key features, Impact of IT related risks,

Impact on controls, Internal financial controls as per regulatory requirements, Types of controls, Audit approach, Understanding and documenting automated environment, Testing methods, Data analytics for audit.

#### UNIT – IV

(12 Hrs)

Audit sampling: Meaning of audit sampling, Designing an audit sample, Types of sampling. Sample size and selection of items for testing, Sample selection method. Analytical procedure: Meaning, Nature, Purpose and Timing of analytical procedures, Substantive analytical procedures, Designing and performing analytical procedures prior to audit; Investigating the results of analytical procedures.

#### UNIT-V

(13 Hrs)

Audit Report- Forming an opinion on the Financial Statements, Basic elements (SA 700 Forming an Opinion and Reporting on Financial Statements), Communicating key Audit Matters in the Independent Auditor’s Report (SA 701), Types of Modified Opinion, Circumstances When a Modification to the Auditor’s Opinion is Required, Qualified, Adverse Disclaimer of Opinion (SA 705 Modification to the Opinion in the Independent Auditor’s Report), SA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor’s Report

#### **Text Book**

S.No	Title	Author	Publisher	Year & Edition
1	Principles and Practice of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi.	2020, 13 <sup>th</sup> Revised edn
2	CA – Inter Study Material	ICAI	ICAI	Current year

#### **Books for Referenc**

S.No	Title	Author	Publisher	Year & Edition
1	Auditing and Assurance	CA Pankaj Garg	Taxmann Publications Pvt. Ltd	2022, 11 <sup>th</sup> Edn
2	Systemmatic Approach to Auditing and Assurance	CA Kamal Garg	Bharat Law House Pvt Ltd	2020, 19 <sup>th</sup> Edn

#### **Skill development**

- Design and develop an audit plan program for a joint stock company
- Draft an audit report (qualified or clean) with imaginary data.
- Record the verification procedure with respect to any one fixed asset.
- List the various documents necessary to be verified in the audit process

### Course Designers

3. Dr.L.Prabha

4. Dr.S.Nithya

S.No	LEARNING METHODS	PERCENTAGE
1.	Participatory Learning	60%
2.	Problem Based Learning	40%

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC24C12	FINANCIAL MANAGEMENT	THEORY	58	2	-	3

#### Preamble

To give insight in improving the skills among students to enable them become a critical listener and to speak confidently interpersonally as well as in large groups and to write in clear, concise, persuasive and audience centered manner.

#### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO 1	Understand the elements of communication and planning and composing of business messages.	K1
CLO2	Acquire knowledge about group dynamics, inter personalskills and communication in business environment	K2
CLO3	Cognize environmental issues, business ethics and documentation relating to communication and business.	K3
CLO4	Apply the impact of various kinds of communication within an organization, ethical practices in business environment.	K4

#### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CL04	S	S	S	S	S

S-Strong

## **FINANCIAL MANAGEMENT - PC24C12 - 58 Hrs**

### **UNIT I ( 10 hrs)**

Financial Management- Importance and its Scope – Objectives of Financial Management – role of Finance Executive – Sources of Finance of a Business- Role of Communal decision making in financial allocation and Investment

### **UNIT II (11 hrs)**

Cost of Capital –Significance and determination – Cost of Long Term Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Cost of Retained Earnings

### **UNIT III ( 11 hrs)**

Capital Structure –Theories of capital structure: Net Income Approach, Traditional Approach, Net Operating Income Approach and Modigliani-Millar approach

### **UNIT IV ( 14 hrs)**

Leverages – Types of Leverages : Operating, Financing and Combined Leverages Capital budgeting – Meaning – Non-discounting and Discounting Cash Flow Techniques

### **UNIT V ( 12 hrs)**

Dividend – Forms of Dividend – Significance of Dividend Policy – Irrelevance and Relevance Theories of Dividend

#### **Text Book**

S.No	Title	Author	Publisher	Year & Edition
1	Financial Management	Sashi K. Gupta, R.K.Sharma & Neeti Gupta	Kalyani Publishers	2018, 9 <sup>th</sup> Revised Edn

#### **Book for Reference**

S.No	Title	Author	Publisher	Year & Edition
1	Financial management	IM Pandey	Pearson	2021, 12 <sup>th</sup> Edn
2	Financial management	Dr S N Maheshwari	Sultan Chand & Sons	2019, 15 <sup>th</sup> Edn
3	CA - IPCC study material	ICAI	ICAI	Current Year

#### **Skill development**

- Balance sheet of a company is given and students are asked to compute working capital.
- Giving a balance sheet, students are asked to calculate the cost of capital of various sources of

capital and also composite cost of capital

- Balance sheets of two companies are given and students are asked to analyse the capital structure of companies and comparative analyses can be made.
- Students are asked to prepare the report relating to dividend issued by a company for past years (say 3 years) can be analysed and compared with the current year

#### Course Designers

1. Dr.L.Prabha
2. Dr.S.Nithya

S.No	LEARNING METHODS	PERCENTAGE
1.	Participatory Learning	60%
2.	Problem Based Learning	40%

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC24A03	ENTREPRENEURIAL DEVELOPMENT	THEORY	73	2	-	5

#### Preamble

To cultivate core entrepreneurship concepts and promote business opportunity awareness among individuals with foundational business knowledge, enabling collaborative initiation of new ventures.

#### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO 1	understand the concepts and theories in entrepreneurship	K1
CLO2	generate ideas in innovative business and evaluate their potentials	K2
CLO3	explore to adapt the changing market conditions and continuously innovate to stay competitive entrepreneur	K3
CLO4	explore strategies for securing funding resources and support for entrepreneurial endeavors	K4

#### Mapping with Programme Learning Outcomes

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
CLO1	M	M	L	M	M
CLO2	M	M	M	M	M
CLO3	M	M	M	M	M
CL04	M	M	M	M	M

**L-Low, M- Medium**

## **ENTREPRENEURIAL DEVELOPMENT – PC24A03 - 73 Hrs**

### **UNIT I**

**( 14 hrs)**

Entrepreneur: Meaning of entrepreneurship – Types of Entrepreneurship Intrapreneur - Difference between Entrepreneur and Intrapreneur– Traits of entrepreneurship –Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Factors Promoting entrepreneurship.

### **UNIT II**

**(15 Hrs)**

Entrepreneurial Motivation: Meaning – Motivational Cycle or Process–Entrepreneurial Motivating Factors, Changes in Entrepreneurial Motivation - Achievement Motivation - Entrepreneurial Motivational Behaviour – Entrepreneurial Competencies - Entrepreneurship Development Programs: Need, Objectives - Phases and Evaluation of EDPs.

### **UNIT – III**

**(15 Hrs)**

Start-Up: Micro and Small Enterprises – Definition, Characteristics - Role of Micro Enterprises in Economic Development - Opportunity Identification and Selection: Business Opportunities in Various Sectors, Identification of Business Opportunity, Opportunity Selection- Steps in Setting up Small Business Enterprise. Formulation of Business Plan – Preparing a model project report for starting a new venture (Team-based project work)- Project Appraisal.

### **UNIT – IV**

**(15 Hrs)**

Institutional Finance for Entrepreneurs - Need – Commercial Banks, Other Financial Institutions. Institutional Support to Entrepreneurs: NSIC- SIDO – SSIB – SSID- SISIs – DICs and Specialised Institutions.

### **UNIT–V**

**(14 Hrs)**

Sickness in Small Business – Concept, Magnitude, Causes and Consequences, Corrective Measures. Rural Entrepreneurship – Need, Problems, NGOs and rural entrepreneurship. Women Entrepreneurship – Concept, Functions, Growth and Problems- SHG

### **Text Book**

S.No	Title	Author	Publisher	Year & Edition
1	“Entrepreneurship Development”	Sangeeta Sharma	PHI Learning Pvt. Ltd.	2016 & 1 <sup>st</sup> Edn
2	“Entrepreneurial Development”	Khanka. S.S	S.Chand& Co. Ltd.	2020 & Revised Edn

### Book for Reference

S.No	Title	Author	Publisher	Year & Edition
1	“Entrepreneurship Development”	Sangeeta Sharma	PHI Learning Pvt. Ltd.	2016 & 1 <sup>st</sup> Edn
2	“Entrepreneurial Development”	Khanka. S.S	S.Chand& Co. Ltd.	2020 & Revised Edn
3	“Entrepreneurship – Theory, Process and Practice”	Donald FKuratko	Cengage learning	2014 & 9 <sup>th</sup> Edn,

### Skill development

- Interview one successful and one unsuccessful entrepreneur in your place/ location. Identify five major characteristics of both. Then, compare and contrast between the two set of characteristics.
- Identify a social entrepreneur and trace out what sparked him/ her to become a social entrepreneur. Elaborate how he/ she solved the social problem.
- List your own strengths and weaknesses as an entrepreneur. Explain how you can further strengthen your strengths and weaken your weaknesses even convert your weaknesses into strengths to become

### Course Designers

1. Dr.L.Prabha
2. Dr.S.Nithya

S.No	LEARNING METHODS	PERCENTAGE
1.	Participatory Learning	60%
2.	Problem Based Learning	40%

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC24A04	MODERN BANKING	THEORY	73	2	-	5

### Preamble

To impart students with a profound understanding of banking, acquaint them with fundamental banking concepts and regulations, and equip them with a comprehensive grasp of E-banking techniques

## Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
<b>CLO 1</b>	understand the fundamental concepts of banking activities	<b>K1</b>
<b>CLO2</b>	study the risk management strategies, loan policies and credit evaluation techniques of various aspects of banking.	<b>K2</b>
<b>CLO3</b>	Apply the knowledge and skills acquired in the course to effectively utilize electronic banking technologies and e-banking practices and practical applications in the banking sector.	<b>K3</b>
<b>CLO4</b>	Evaluate the impact of technology including regulatory guidelines, monetary policies, technological advancements and innovation on the banking industry.	<b>K4</b>

### Mapping with Programme Learning Outcomes

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

**S-Strong, M- Medium**

### MODERN BANKING – PC24A04 - 73 Hrs

#### UNIT I

(15 hrs)

Banking - Meaning, Introduction, Nature, Role, Features and Functions of banking - Banking Structure in India - Evolution of Banks, Different types of Banks - Banking Regulation Act 1949, RBI Constitution, Management and Functions - Overview of Commercial Banking in India Role and Functions of Commercial Banks – Commercial bank Vs Central bank- Creation of Credit–Balance Sheet –Investment Policies –Bank Asset

#### UNIT II

(15 Hrs)

Risk Management in Banking – Types of Risk - Risk rating - RBI guidelines for personal loan and digital lending - Principles of sound bank lending –Formulating loan policy – Policy development, Objectives and elements - Factors influencing loan policy- contents of loan policy – Evaluating credit applicant – Loan supervision credit approving authority- prudential limits

- Credit Scoring by CIBIL.

### UNIT-III

(15 Hrs)

RBI guidelines for new bank licenses - Function of RBI - Printing of securities and minting in India, Issue of Plastic Notes, Revised priority sectors lending norms. Credit control- essential steps of a credit control process – Pros and Cons of Credit control - objectives and methods of credit control - Credit policy of RBI - RBI's first Bi-monthly monetary policy, objectives and evaluating monetary policy, Repo rate.

### UNIT – IV

(14 Hrs)

Banking technology – Evolution of Banking in Technology – E- Banking, Types of e banking services in India - Home Banking, Internet Banking, Mobile Banking, Core Banking Anywhere Banking - Automated Teller Machine (ATM), Personal Identification Number(PIN), IFSC Code, Debit Cards, Credit Cards, Smart Cards, Electronic Cheque, Electronic Cash.

### UNIT-V

(14 Hrs)

Introduction to Electronic payment and clearing systems, Methods, Pros and Cons - Emerging trends in Electronic payments - Payment Gate ways online payment systems- MICR Clearing System, Cheque Clearance System - RTGS (Real Time Gross Settlement) - NEFT(National Electronic Fund Transfer) - Electronic Clearing Service (ECS).

#### Text Book

S.No	Title	Author	Publisher	Year & Edition
1	Banking Law Theory and Practice	K P M Sundharam & P N Varshney	Kalyani Publications	Reprint 2021

#### Book for Reference

S.No	Title	Author	Publisher	Year & Edition
1	Banking-Theory, Law and Practice	E Gordon and K Natrajan	Himalaya Publishing House	30th Edition 2023
2	Banking Theory and Practice	Dr. P.K. Srivastava,	Himalaya Publishing House, Mumbai.	Reprint 2020
3	Principles & Practices Of Banking	Indian Institute of Banking & Finance	Macmillan Publication	2021 & 5 <sup>th</sup> Edn

#### Skill development

- Students are asked to Identify the Commercial Banks in their area
- Preparation of report relating to documents and formalities to get personal loan and digital Lending
- Visit a Bank and list out the steps followed to avail E-Banking facility.
- Download the any digital payment apps and use of e banking to take a print out of 1 month bank statement

### Course Designers

1. Dr.L.Prabha
2. Dr.S.Duraieswari

S.No	LEARNING METHODS	PERCENTAGE
1.	Participatory Learning	60%
2.	Problem Based Learning	40%