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

PSGR Krishnammal College for Women

DEPARTMENT OF BCOM (PA)
CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES BASED CURRICULAR FRAMEWORK (LOCF)
BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)
2024-2027 BATCH and onwards

Semester	Part	Course Code	Title of Course	Course Type	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks CI A	ESE	Total	Credits
I	I	TAM2301A/ HIN2301A/ FRE2301A	Language I – Tamil Paper I/ Hindi Paper I/ French Paper I	L	4	58	2	3	25	75	100	3
I	II	ENG2301A	English Paper I	E	4	58	2	3	25	75	100	3
I	III	PC24C01	Principles of Accounting	CC	5	73	2	3	25	75	100	4
I	III	PC23C02	Business Law	CC	5	73	2	3	25	75	100	4
I	III	PC23C03	Business Communication and Ethics	CC	4	58	2	3	25	75	100	3
I	III	TH24A06	Quantitative Techniques– Mathematics	GE	6	88	2	3	25	75	100	5
	Non Tamil Students											
I	IV	NME23A1/ NME23B1	Advanced Tamil I/ Basic Tamil I	AEC	2	28	2	--	100	--	100	2
	Students with Tamil as Language											
I	IV	NME23WS	Women Studies	AEC	2	30	-	--	100	--	100	
I to V Sem	VI	24BONL1 24BONL2 24BONL3	OnlineCourse I OnlineCourse II OnlineCourse III	ACC	-	-	-	-	-	-	-	
I t0 IV sem	VI	COM15SER	Community service 30 hours	GC	-	-	-	-	-	-	-	Gr

Semester	Part	Course Code	Title of Course	Course Type	Instruction hours / week	Contact hours	Tutorial hours	Durationof 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 C	SS				100	-	100	Gr.
II	VI	NM23GAW	General Awareness	AEC C	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	-	-	-	-	-	-	-	_

SEM	Part	Course Code	Title of the Course	Course Type	Instruction hours/week	Contact hours	Tutorial Hours	Duration o Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
III	I	TAM2303A/ HIN2303A/ FRE2303A	Tamil Paper III/ Hindi Paper III/ French Paper III	L	4	58	2	3	25	75	100	3
	II	ENG2403A	English Paper- III	E	4	58	2	3	25	75	100	3
	III	PC23C07	Advanced Accounting	CC	4	58	2	3	25	75	100	3
	III	PC23C08	Corporate and Other Laws	CC	4	58	2	3	25	75	100	3
	III	PC24C09	Auditing and Assurance I	CC	4	58	2	3	25	75	100	3
	III	PC23A01 / PC24A02	Principles of Business Management / Human Resource Management	GE	5	73	2	3	25	75	100	5
III	III	PC23SBP1	Accounting Automation – Practical I	SEC	3	41	4	-	100	-	100	3
III	III	NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2
I - III	VI	COM15SER	Community services 30 hours	GC	-	-	-	-	-	-	-	-
I - V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

SEMESTER - IV

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	
	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
IV	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
I-V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

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 INTERNALASSESSMENT

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 x10 =30

Total :45 Marks

ALC

Section A (Paragraph answer) (4 out of 6) 4 x 4 : 16 MarksSection 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 x1=20
One question with a weightage of 3 Marks (Internal Choice at the same CLO level): 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

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 x1 = 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

<u>Practical</u>

Lab Performance	:	7
marksRegularity	:	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.

<u>Project:</u>

<u>Evaluation of Individual / Group Project & Viva Voce</u>

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 ofrough 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**

<u>Professional English</u>

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

Quiz (5 x 20 Marks) : 100 Marks

<u>Cyber Security I & II</u>

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
Focus Purpose	Clear	Shows good awareness	Shows awareness	Shows little Awareness	No awareness
Main idea	Clearly presentation main idea.	Main idea supported Throughout	connectivity to topic	Vague sense	No mainidea
Organization: Overall	Well planned	Good overall organization	Fair overall organization	There is a sense of organization	No senseof organization
Content	Exceptionally well presented	Well presented	Fair presented	Content is sound	Not good
Style: Details andExamples	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
Level of Engagement in Class	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
Listening Skills	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.
Behavior	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occas displays dis behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class
Preparation	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
COURSE –PC24C01					
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CL04	S	S	S	M	M
CLO5	S	S	S	M	M
COURSE –PC23C02					
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
COURSE –PC23C03					
CLO1	S	S	M	S	S
CLO2	S	S	S	L	M
CLO3	S	M	L	M	S
CLO4	S	M	L	M	M
CLO5	S	M	L	M	M
COURSE -PC23C04					
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
COURSE -PC23C05					
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
COURSE -PC24C06					
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

MAPPING OF PLOs WITH CLOs

COURSE LEARNING OUTCOMES	**PROGRAMME LEARNING OUTCOMES**				
	PLO1	**PLO2**	**PLO3**	**PLO4**	**PLO5**
COURSE –PC23C07					
CLO1	S	S	S	S	M
CLO2	S	S	M	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S
COURSE –PC23C08					
CLO1	S	S	S	M	L
CLO2	S	M	M	M	S
CLO3	S	M	S	M	S
CLO4	L	M	M	M	S
COURSE –PC24C09					
CLO1	S	S	M	L	S
CLO2	S	S	S	L	M
CLO3	S	M	S	S	M
CLO4	S	M	S	S	M
COURSE –PC23A01					
CLO1	S	L	S	L	L
CLO2	S	S	L	L	L
CLO3	S	M	L	L	L
CLO4	S	M	L	L	M
COURSE –PC24A02					
CLO1	M	M	M	L	L
CLO2	M	L	M	M	M
CLO3	M	M	M	L	M
CLO4	M	L	M	M	M

MAPPING OF PLOs WITH CLOs

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCOMES				
	PLO1	**PLO2**	**PLO3**	**PLO4**	**PLO5**
COURSE- PC23C10					
CLO1	S	S	S	M	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CL04	S	S	S	S	M
COURSE – PC23C11					
CLO1	S	S	M	S	S
CLO2	S	S	M	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S
COURSE – PC24C12					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S
COURSE –PC23A03					
CLO1	M	M	L	M	M
CLO2	M	M	M	M	M
CLO3	M	M	M	M	M
CLO4	M	M	M	M	M
COURSE –PC23A04					
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; L-Low

PC24C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Theory	73	2		4

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

CLO No.	CLO Statement	Knowledge Level
CLO 1	Define the concepts, conventions and accounting standards	K1
CLO2	Understand accounting statement using basic concepts	K2
CLO3	Apply the procedures of recording transactions and preparation ofReports	K3
CLO4	Articulate the accounting concepts to interpret the performance ofa firm	K3
CLO5	Analyze and prepare financial accounting reports	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CL04	S	S	S	M	M
CLO5	S	S	S	M	M

S-Strong;M-Medium;L-Low

Syllabus

UNIT I (16 hrs)

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 III (15 hrs)

***Depreciation accounting – meaning – characteristics – factors affecting depreciation** – methods of valuation- straight line method, written down value method, annuity method, sinking fund method, insurance policy method, depletion method, revaluation method.

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- derivationof 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)**

Text Books				
S.No.	**Title**	**Author**	**Publisher**	**Edition &Year of Publication**
1.	Principles of Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	19^{th} Revised Edition and Reprint 2020

Reference Books				
S.No.	**Title**	**Author**	**Publisher**	**Edition &Year of Publication**
1.	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand & CO.	4^{th} Revised Edition,2015
2.	Financial Accounting	T.S .Reddy and A.Murthy	Margham Publications	Reprint 2020
2.	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publications	6th Revised Edition,2017

Course Designers
1. Dr.S,Vijayalakshmi 2. Dr.L.Prabha

PC23C02	**BUSINESS LAW**	**Category**	L	T	P	Credit
		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

CL**O No.**	**CLO Statement**	**Knowledge Level**
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**)

Text Books

S.No.	**Title**	**Author**	**Publisher**	**Edition &Year of Publication**
1.	Mercantile law	P.P.S. Gogna	S. Chand & CO.	6th Revised Edition, Reprint 2020
2.	Elements of Company Law	N.D.Kapoor	Sultan Chand & Sons (P) Ltd.	Reprint 2020

3.	Higher Education for Industry 4.0 and Transformation to Education 5.0	P.Kaliraj, T.Devi	Bharathiar Univerisity	2020
Reference Books				
S.No.	**Title**	**Author**	**Publisher**	**Edition &Year of Publication**
1.	Elements of Mercantile Law	N.D.Kapoor	Sultan Chand andSons	37th Revised Edition 2015
2.	Principles of Business Law	S.N.Maheshwari K.Maheshwari	Himalayan Publishing House	2nd Edition 2015
Course Designers				
1. Dr.S,Vijayalakshmi 2. Dr.L.Prabha				

PC23C03	BUSINESS COMMUNICATION AND ETHICS	Category	L	T	P	Credit
		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, persuasiveand audience centered manner.

Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	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
CLO5	Demonstrate the verbal and non-verbal communication ability through presentations.	K4

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L- Low

Syllabus

UNIT I **(12 hrs)**

***** Elements of Communication **– *Forms of Communication**: **Formal and Informal, Interdepartmental, Verbal and non-verbal***, Active listening and critical thinking – Public speaking - Presentation skills including conducting meeting, press conference and business letters and reports.Planning and Composing Business messages - ***Communication channels - *Communication ethics**.

UNIT II **(12 hrs)**

Groups' dynamics, **handling group conflicts***, consensus building; influencing and persuasion skills; Negotiating and bargaining - Emotional intelligence - Emotional Quotient -Soft skills – personality traits.

UNIT III **(12 hrs)**

Communication in Business Environment - Business Meetings - Notice, Agenda, Minutes, Chairperson's speech - Press releases – Corporate announcements by stock exchanges -Reporting of proceedings of a meeting.

Basic understanding of legal deeds and documents ***Partnership deed,** Power of Attorney, **Lease deed***, Memorandum and articles of association of a company and **Annual Report of a company.***

UNIT IV **(12 hrs)**

Introduction to Business Ethics- The nature, purpose of ethics and morals for organizational interests- Ethics and Conflicts of Interests ***Ethical and Social Implications of business policies** and decisions- Corporate Social Responsibility- **Ethical issues in Corporate Governance***.

UNIT V **(10 hrs)**

***Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality*.** Ethics in Marketing and Consumer Protection –Ethics in Accounting and Finance –Importance, issues and common problems.

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

Text Books

S.No.	Title	Author	Publisher	Edition &Year of Publication
1.	Law, ethics and Communication for CA IPC	CA Munish Bhandari	Best word Publications Private Limited	14th edition,2015

Reference Books

S.No.	Title	Author	Publisher	Edition &Year of Publication
1.	Business Law Ethics and Communication	M.P. Vijayakumar	Snow White Publications Pvt.Ltd	10th edition 2016
2.	Padhuka's Law Ethics and Communication	G.Sekar	CA Sunny Jain	9thEdition 2016
3.	CA – Inter Study Material	ICAI	ICAI	2023

Course Designers

1. Dr.S,Vijayalakshmi
2. Dr.L.Prabha

Course Code	Course Tittle					
PC23C04	FINANCIAL ACCOUNTING	Category	L	T	P	Credit
		Theory	73	2	-	4

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

CLO	CLO Statement	Knowledge Level
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

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
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

UNIT I **(15 hrs)**

Fundamentals of partnership- **Definition of partnership, partnership deed**, interest on capital, interest on drawings, profit and loss appropriation account, capital accounts of partner- fixed capital and fluctuating capital, Final accounts of partnership

UNIT II **(14 hrs)**

Admission of partner**- Calculation of new profit sharing ratio, sacrificing ratio**, valuation of goodwill, adjustment for goodwill, revaluation of assets, adjustment of capital, comprehensive problems in admission

UNIT III **(14 hrs)**

Retirement of partner- **Gaining ratio, treatment of goodwill**, adjustment of capital after retirement, comprehensive problems in retirement

UNIT IV **(15 hrs)**

Death of partner- Items requiring special treatment, **Ascertainment of deceased partner's share of profit**, mode of payment to deceased partner and comprehensive problems

UNIT V **(15 hrs)**

Dissolution of a firm – **Insolvency of a partner or partners (Garner Vs Murray)** - Piecemeal Distribution

80% Problems & 20% theory

Text Books

S.No	Title	Authors	Publishers	Year of publication & Edition

1	Financial Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	Reprint 2020 , 11th Revised Edition
2	Financial Accounting	T.S. Reddy and A.Murthy	Margham Publications	Edition 2021
Reference Books				
S.No	**Title**	**Authors**	**Publishers**	**Year of publication & Edition**
1	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand	Reprint 2020 , 4th Revised Edition
2	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publishing House	Reprint 2020 , 6th Revised Edition

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

Course Code	Course Tittle					
PC24C05	**BUSINESS ECONOMICS**	**Category**	**L**	**T**	**P**	**Credit**
		Theory	**73**	**2**		**4**

Preamble

To evolve comprehensive exploration of business economics covering a wide array of economic concepts and theories, from market dynamics to global economic phenomena.

Course Learning Outcomes

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

CLO	**CLO Statement**	**Knowledge Level**
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

Mapping with Programme Learning Outcomes

CLOs	**PLO1**	**PLO2**	**PLO3**	**PLO4**	**PLO5**
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

S- Strong; M-Medium

Syllabus

UNIT I		(14 hrs)

Introduction to Business Economics: Meaning and scope of Business Economics– ***Basic Problems of an Economy** and Role of Price Mechanism - Theory of Demand and Supply: ***Meaning and determinants of demand**, 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 – ***Market Equilibrium and Social Efficiency. Overview of economic thought in Kautilya's *Arthashastra*-** Concepts of wealth (*artha*), prosperity (*dhana*), and ethics (*dharma*).			
UNIT II		(15 hrs)	
Theory of Production and cost: Meaning and ***Factors of production**, 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, ***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**.			
UNIT III		14 rs)	
Price Determination in Different Markets: ***Market Structures: Perfect competition, Monopoly and Monopolistic competition**. Using Game Theory to study Oligopoly - Price determination in these markets. Price-Output Determination under different Market Forms. ***Business Cycles – Meaning –** Phases – Features - Causes behind these Cycles. **-Trade practices and market regulation in Kautilya's *Arthashastra***			
UNIT IV		(15 hrs)	
Determination of National Income: Macro Economic Aggregates and ***Measurement of National Income -** Determination of National Income: Keynes' Two Sector basic model , Three Sectors and Four Sectors Models. ***Public Finance – Fiscal Functions: An Overview, Centre and State Finance** – Market Failure/ Government intervention to correct market failure – Process of budget making: Sources of Revenue, Expenditure Management and Management of Public Debt – ***Fiscal Policy.**			
UNIT V		(15 hrs)	
Money Market: Concept of Money Demand - Important theories of Demand for Money - Concept of Money Supply, ***Cryptocurrency and other new terminology** - 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 – ***Exchange Rates and its economic effects**. International Capital Movements: ***Foreign Direct Investment**. Indian Economy(Before 1950 – Chanakya and Nand Vansh, OECD Paper(1950 – 1991).			

Text Books

S.No	Title	Authors	Publishers	Year of publication & Edition
1	Business Economics	CA. G. Sekar	Commercial Law Publishers (India) Pvt. Ltd.	2023 , 1st Edition

Reference Books

S.No	Title	Authors	Publishers	Year of publication & Edition
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 , 1st Edition

			Ltd.	

Course Designers	
1	Dr.L.Prabha
2	Dr.M.Yasodha

Course Code	Course Tittle					
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	17th edition, 2018
2	Rajan Saxena	Marketing Management	Tata Mc Graw Hill	6th 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	11th edition, 2007
2	K Karunakaran	Marketing Management	Himalaya Publishing House	1st Edition, 2017
3	J P Mahajan & Anupama Mahajan	Principles of Marketing	Vikas Publishing House	1st edition, 2016

Course Designers

1	Dr G.Lakshmi
2	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

UNIT I		**(13 hrs)**

Sale of Business to a company-Amalgamation of firms

UNIT II		**(10 hrs)**

Hire purchase–Installment purchase system-*Distinction between hire purchase and Installment system–Accounting treatment from the point of view of various parties.

UNIT III		**(13 hrs)**

Branch accounts: meaning –Types of branches-Branch accounts-Debtors system, Stock & Debtors system

UNIT- IV		**(12 hrs)**

Insurance claims for loss of stock and loss of profit.-Accounts from incomplete records

UNIT V		**(10 hrs)**

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	Edition & Year of Publication
1	Financial Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	2020. 11th Edn

Reference Books

S.No	Title	Author	Publisher	Edition & Year of Publication
1	Financial accounting	T.S. Reddy and Murthy	Margham	2021
2	Accountancy	M P Gupta ans agarwal	S Chand	2020& 4th Edn
3	CA Inter study material	ICAI	ICAI	Current Year

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.

UNIT III (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

UNIT IV (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.

UNIT V (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.

Text Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
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	23rd Edition, 2020

Reference Books

S.No	Title	Author	Publisher	Edition &Year of Publication
1	Corporate and Other Laws	CAPankaj Garg	Taxmann Publications Pvt Ltd	2ndEdition,2022
2	CA – Inter Study Material	ICAI	ICAI	Current year

Pedagogy

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

Skill components

- Provide exposure to current and contemporary company law practices through analysing case laws.
- To explore to the MCA Websites to know about the working practices in registration of companies relating to incorporation.
- To prepare prospects for their own imaginary company and provide the memorandum of association and articles for the same.
- By instructing the students to analysis the reports of Annual general meetings of top leading companies.
- The students are instructed to investigate and analysis the cases relating to Negotiable instrument act practices.

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, NewDelhi.	13thRevisedEdition 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	15thEdition,2025
2	Systematic Approach to Auditing and Assurance	CA Kamal Garg	Bharat Law House Pvt Ltd	19thEdition2020

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

UNIT I (15 hrs)

Definition and meaning of management- ***functions of management*** – ***managerial skills*** –***levels of management*** – 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.

UNIT II (15 hrs)

Planning – importance – ***process of planning*** – ***types of planning methods*** – objectives – policies – procedures – strategies &programmes - *obstacles to effective planning*. Decision making – steps – types-decision tree.

UNIT III (15 hrs)

Organization – importance- ***principles of organizing*** – delegation & decentralization- departmentation – span of management, organizational structure- line & staff and functional – organizational charts and manual- making organizing effective- ***staffing*** – ***recruitment*** – ***selection*** – training – promotion and appraisal.

UNIT IV (14 hrs)

Directing- functions – motivation – theories of motivation – Maslow, Herzberg theories, communication – process- ***barriers to effective communication*. *Leadership*** – ***definition*** – theories and approach to leadership – styles of leadership – types.

UNIT V (14 hrs)

Co-ordination: Nature – ***problems of effective co-ordination***. Control – nature – basic control process– control techniques (traditional and non-traditional) – ***use of computers in managing information*.**

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

Text Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Principles and practice of Management	Prasad L M	Sultan Chand & Sons	2020 & 10th 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& 7th Edn

2.	Essentials of Management	Koontz, O'Donnell &Weirich	Tata McGraw Hill	2020, 11th 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 &8th Edn
2	Human Resource Management	Gupta C.B	Sulthan Chand & Sons	2017&8th Edn

Reference Books

S.No.	Title	Author	Publisher	Edition &Year of Publication

1.	Human Resource Management	Gary Dessler	Pearson Education Limited	2020 & 16th Edn
3.	Human Resource Management	David A. Decenzo and Stephen Robbins	Wiley	2020&10th 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, Discussuion

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,	K2

	Calc, and Impress.	
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- EconomicOrder 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)

Text Book

S.No	Title	Author	Publisher	Year & Edition
1	Cost Accounting	Agarwal Simmi Jain, K.L.Narang	Kalyani Publishers	2016 & 25th edn

Books for Reference

S.No	Title	Author	Publisher	Year & Edition
1	Cost Accounting	R.S.N.Pillai & V.Bagavathi	S.Chand	2010 & 7th Edn Reprint 2013
2	Cost Accounting principles and Practices	M.N.Arora	Vikas Publisher	2013, 12th Revised Edn,
3	CA –Inter Study Material	ICAI	ICAI	Current year

Pedagogy

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

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 environment.

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
CLO1	S	S	M	S	S
CLO2	S	S	M	S	S
CLO3	S	S	S	S	S
CL04	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 it 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, 13th 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, 11th Edn
2	Systemmatic Approach to Auditing and Assurance	CA Kamal Garg	Bharat Law House Pvt Ltd	2020, 19th Edn

Pedagogy

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

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
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, 9th Revised Edn

Book for Reference

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

Pedagogy

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

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

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
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 & 1st 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 & 1stEdn
2	"Entrepreneurial Development"	Khanka. S.S	S.Chand& Co. Ltd.	2020 & Revised Edn
3	"Entreprenuership – Theory, Process and Practice"	Donald FKuratko	Cegage learning	2014 & 9th Edn,

Pedagogy

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

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
CLO 1	understand the fundamental concepts of banking activities	**K1**
CLO2	study the risk management strategies, loan policies and credit evaluation techniques of various aspects of banking.	**K2**
CLO3	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.	**K3**
CLO4	evaluate the impact of technology including regulatory guidelines, monetary policies, technological advancements and innovation on the banking industry.	**K4**

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
CL04	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), I F S C C o d e , 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 & 5th Edn

Pedagogy

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

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%