# B.Com.CorporateSecretaryship

## Syllabus

AFFILIATEDCOLLEGES

ProgramCode:2AF

2026–2027onwards

BHARATHIARUNIVERSITY

(A State University, Accredited with "A" Grade byNAAC,Ranked13th amongIndianUniversitiesbyMHRD-NIRF,
WorldRanking:Times-801-1000,Shanghai-901-1000,URAP–1047)

Coimbatore-641046,TamilNadu,India

| **Program Educational Objectives(PEOs)** | |
|---|---|
| The **B.Com CS** program aims to produce graduates who, within five to seven years after graduation, are expected to: | |
| **PEO1** | Demonstrate the ability to adapt to a rapidly changing environment by acquiring and applying new skills and competencies. |
| **PEO2** | Develop a spirit of compassion, kinship, and commitment toward national harmony and social responsibility. |
| **PEO3** | Continuously learn and progressively enhance their knowledge and skills through Information and Communication Technology (ICT) tools and modules. |
| **PEO4** | Acquire professional qualifications at the earliest opportunity to enhance career prospects and professional growth. |
| **PEO5** | Become competent and capable Company Secretaries and corporate professionals, equipped to manage corporate organizations efficiently and ethically. |

| **Program Specific Outcomes (PSO)** | |
|---|---|
| After the successful completion of the **B.Com CS** program, students will be able to: | |
| PSO1 | Develop analytical and critical thinking skills to effectively manage day-to-day business activities. |
| PSO2 | Apply practical knowledge to solve problems in the areas of Company Administration and Goods and Services Tax (GST) in compliance with societal, legal, and cultural requirements. |
| PSO3 | Understand the challenges faced by the corporate sector and acquire the necessary skills for effective corporate management. |
| PSO4 | Function effectively as an active member of a corporate team and demonstrate leadership qualities in professional environments. |

| **Program Outcomes (POs)** | |
|---|---|
| After the successful completion of the **B.Com CS** program, students will be able to: | |
| PO1 | Acquire comprehensive knowledge of Corporate Laws and apply their principles effectively in employment, higher education, entrepreneurship, or business enterprises. |
| PO2 | Develop analytical skills in the areas of Accounting, Taxation, and related financial practices. |
| PO3 | Understand and appreciate professional ethics, community engagement, and initiatives that contribute to nation-building. |
| PO4 | Demonstrate the ability to effectively manage and coordinate various departments within corporate organizations. |
| PO5 | Analyze financial issues and provide appropriate solutions to a variety of financial problems. |
| PO6 | Identify, understand, and comply with statutory and regulatory requirements in Company Administration. |

**BHARATHIAR UNIVERSITY::COIMBATORE641046**
**B.COMCS(Corporate Secretaryship)(CBSCPATTERN)**
*(Forthestudentsadmittedduringtheacademicyear2023–24onwards)*

| Course Code | Title of the Course | Hours | | Credits | Maximum Marks | | |
|---|---|---|---|---|---|---|---|
| | | Theory | Practical | | CIA | ESE | Total |
| | **FIRST SEMESTER** | | | | | | |
| 11T/M/H | Language-I | 6 | - | 3 | 25 | 75 | 100 |
| 12E | English-I | 6 | - | 3 | 25 | 75 | 100 |
| 13A | Core I –Financial Accounting | 6 | - | 4 | 25 | 75 | 100 |
| 13B | Core II –Business Management | 6 | - | 4 | 25 | 75 | 100 |
| 1AA | Supportive I - Managerial Economics | 4 | - | 3 | 25 | 75 | 100 |
| 1FA | Environmental Studies* | 2 | - | 2 | - | 50 | 50 |
| | **Total** | **30** | | **19** | **125** | **425** | **550** |
| | **SECOND SEMESTER** | | | | | | |
| 21T/M/H | Language-II | 6 | - | 2 | 25 | 75 | 100 |
| 22E | English-II | 4 | - | 2 | 25 | 25 | 50* |
| 2NM | Skilled Based Subject-I–**Naan Mudhalvan Scheme –Effective English –Cambridge – Language Proficiency for Employability** http://kb.naanmudhalvan.in/Bharathiar University | 2 | | 2 | 25 | 25 | 50** |
| 23A | Core III– Advanced Financial Accounting | 6 | - | 4 | 25 | 75 | 100 |
| 23B | Core IV- Start Up Management | 6 | - | 4 | 25 | 75 | 100 |
| 2AA | Supportive II – Fundamental of Information Technology | **4** | **-** | **3** | **20** | **55** | **75** |
| 2FB | Value Education – Human Rights* | 2 | - | 2 | - | 50 | 50 |
| | **Total** | **30** | | **19** | **145** | **380** | **525** |
| | **THIRD SEMESTER** | | | | | | |
| 31T | Language-III | 6 | | 2 | 25 | 75 | 100 |
| 32 E | English - III | 4 | | 2 | 25 | 75 | 100 |
| 33A | Core V– Higher Financial Accounting | 4 | - | 4 | 25 | 75 | 100 |
| 33B | Core VI – Commercial Law | 3 | | 4 | 25 | 75 | 100 |
| 33C | Core VII–Company Law and Secretarial Practice | 3 | - | 4 | 25 | 75 | 100 |
| 3AC | Supportive: III–Business Mathematics | 4 | - | 3 | 25 | 75 | 100 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 3ZA | Skill based Subject-II<br>Intellectual Property Rights | 2 | - | 2 | 20 | 55 | 75 |
| 3FB/<br>3FC/<br>3FD/<br>3FG | Tamil**/Advanced Tamil*<br>(or) Non-Major Elective–I:<br>Yoga for Human Excellence*<br>/Women's Rights*<br>Constitution of India* | 1 | - | 1 | | 25 | 25 |
| | Health and Wellness | | 1 | 1 | 25 | - | 25 |
| 3NM | **Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability(Microsoft Office Essentials)**<br>**https://docs.google.com/spreadsheets/d/1bBRAYYJa35th9m3wzzzdool34bx6f5Vp/edit?usp=drivesdk&ouid=100738103855604184250&rtpof=true&sd=true** | 2 | | 2 | 25 | 75 | 100 |
| | **Total** | **29** | **1** | **25** | **220** | **605** | **825** |
| | **FOURTH SEMESTER** | | | | | | |
| 41T | Language-IV | 6 | | 2 | 25 | 75 | 100 |
| 42E | English - IV | 4 | | 2 | 25 | 75 | 100 |
| 43A | Core VIII–Corporate Accounting | 4 | - | 4 | 25 | 75 | 100 |
| 43B | Core IX-Advanced Company Law and Secretarial Practice | 4 | - | 4 | 25 | 75 | 100 |
| 43C | Core X–General Laws | 3 | - | 4 | 25 | 75 | 100 |
| 4AD | Supportive: IV- Business Statistics | 4 | - | 3 | 25 | 75 | 100 |
| 4NM | SkillbasedSubject-3-**NanMudhalvan– office Fundamentals- Digital Skills for Employability**<br>http://kb.naanmudhalvan.in/Bharathiar_University(BU) | | 3 | 2 | 25 | 25 | 50 |
| 4FB/<br>4FE | Tamil**/Advanced Tamil* (or)<br>Non-major elective–II: General Awareness* | 1 | | 1 | | 25 | 25 |
| | Disaster Management | 1 | | 1 | 25 | | 25 |
| | **Total** | **27** | **3** | **23** | **175** | **525** | **700** |
| | **FIFTH SEMESTER** | | | | | | |
| 53A | Core XI–Cost Accounting | 5 | - | 4 | 25 | 75 | 100 |
| 53B | Core XII–Labor Legislation | 4 | - | 4 | 25 | 75 | 100 |
| 53C | Core XIII Advanced Corporate Accounting | 5 | - | 4 | 25 | 75 | 100 |
| 53D | Core XIV–Taxation | 5 | - | 4 | 25 | 75 | 100 |
| 5EA/5EB/<br>5EC | Elective–I: | 5 | - | 4 | 25 | 75 | 100 |
| 57A | Institutional Training (15 days) | - | - | 2 | | 50 | 50 |
| 5ZP | Skill based Subject- 3<br>:MS Office and Tally2013 Version (Practical) | | 3 | 2 | 20 | 55 | 75 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 5NM | Skill Based Subject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services- I) http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf | | 3 | 2 | 25 | 75 | 100 |
| | **Total** | **24** | **6** | **26** | **170** | **555** | **725** |
| | **SIXTH SEMESTER** | | | | | | |
| 63A | Core XV–Security Laws and Financial Markets | 4 | - | 4 | 25 | 75 | 100 |
| 63B | Core XVI- Corporate Laws | 4 | - | 4 | 25 | 75 | 100 |
| 63C | Core XVII– Management Accounting | 5 | - | 4 | 25 | 75 | 100 |
| 63D | **Core XVIII-**Secretarial Audit and Standards | 4 | - | 4 | 25 | 75 | 100 |
| 6EA/6EB/6EC | Elective–II | 5 | - | 4 | 25 | 75 | 100 |
| 6ED/6EE/6EF | Elective –III: | 5 | - | 4 | 20 | 55 | 75 |
| 6NM | Skill Based Subject-4– **Naan Mudhalvan – Fin Tech Course – 2(Capital Markets/Digital Marketing/Operational Logistics)** http://kb.naanmudhalvan.in/Bharathiar University(BU) | 3 | | 2 | 25 | 25 | 50 |
| 67A | Extension Activities** | - | - | 2 | 50 | - | 50 |
| | **Total** | **30** | | **28** | **220** | **455** | **675** |
| | **Grand Total** | **170** | **10** | **140** | **1055** | **2945** | **4000** |

*ENGLISH II – University semester examination will be conducted for 50 marks (as per exiting pattern of examination) and it will be conducted for 25 marks.
**NAN MUDHALVAN SKILL COURSE – External 75 marks will be assessed by Industry and Internal 25 marks will be offered by respective course teachers.

**(The Viva should be conducted by calling External Experts in V Semester. The External Experts will be arranged by the University)**

**Value added courses:** Minimum2 and Maximum5 for each Department for entire program-It is optional for affiliated colleges.

**Job oriented certificate courses:** Two courses (Each Department for entire program)-It is optional for affiliated colleges.

$Includes50%/30%continuousinternalassessmentmarksfortheoryandpracticalpapersrespectively.

*No University Examinations. Only Continuous Internal

** no university examinations. Only continuous internal assessment (CIA)

@university examinations will be conducted for 50 marks (As per the existing pattern of examination) and the marks will be converted for 25 marks

| List of Elective Papers (Colleges can choose any one of the papers as electives) | | |
|---|---|---|
| Elective–I | A | Advance Excel and Power B |
| | B | Financial Management |
| | C | Business Environment |
| Elective–II | A | Goods and Services Tax(GST) |
| | B | Cyber Security Laws |
| | C | Securities Management |
| Elective-III | A | Corporate Governance |
| | B | Management Information System with AI |
| | C | Organizational Behavior |

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# First Semester

## SCHEME OF EXAMINATIONS: CBCS Pattern

**SEMESTER-I**

| Course code | 13A | TITLEOFTHECOURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| **Core I** | | **FINANCIAL ACCOUNTING** | **6** | | **-** | **4** |
| **Pre-requisite** | | | **Syllabus version** | | | |

**Course Objectives:**

**The main objectives of this course are to:**

1. Understand the fundamental principles, concepts, and conventions of accounting.
2. Develop skills in recording business transactions and maintaining accounting books and records.
3. Acquire knowledge of preparing Trial Balance, Bank Reconciliation Statement, and rectification of errors.
4. Gain proficiency in the preparation of Final Accounts and accounting for Bills of Exchange.
5. Apply accounting techniques for preparing Account Current and calculating Average Due Date for effective financial management.

**Expected Course Out comes:**

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

| | | |
|---|---|---|
| 1 | Explain the fundamental principles, concepts, conventions, and procedures of accounting and bookkeeping. | K1&K2 |
| 2 | Prepare accounting records, Trial Balance, rectify accounting errors, and reconcile bank balances using Bank Reconciliation Statements. | K3 |
| 3 | Apply accounting procedures relating to Bills of Exchange and record transactions associated with negotiable instruments. | K3 |
| 4 | Prepare Final Accounts of sole traders and interpret the financial results of business operations. | K3&K4 |
| 5 | Compute Account Current and Average Due Date and apply these techniques in business transactions. | K3 |

**K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

| **Unit:1** | **Basic Concepts of Accounting** | **15—hours** |
|---|---|---|
| Introduction–Accounting principles, Concepts and Conventions–Journal– Ledger Subsidiary books. | | |
| **Unit:2** | **Accounting Books and Records** | **15 —hours** |
| Preparationoftrialbalance–Rectificationoferrors–Bankreconciliationstatement. | | |
| **Unit:3** | **Final Accounts** | **20—hours** |
| Final Accounts of Sole Traders | | |
| **Unit:4** | **Negotiable Instruments** | **20-hours** |
| Bills of Exchange, Accounting of Non-trading Concerns | | |
| **Unit:5** | **Account Current and Average Due Date** | **18—hours** |

| | | |
|---|---|---|
| Account Current–Average Due Date. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **90hours** |
| **DistributionofMarks:20%Theory,80%Problems** | | |
| **Text Book(s)** | | |
| 1 | S.P.Jain &K.L.Narang– Advanced Accountancy. | |
| 2 | T.S.Reddy & Murthy–Financial Accounting | |
| 3 | N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand & CompanyLtd., | |
| 4 | T.S.Grewal–Introduction to Accountancy - S.Chand &Company Ltd., | |
| | | |
| **Reference Books** | | |
| 1 | Shukla M.C.& Grewal T.S.–Advanced Accounting. | |
| 2 | Gupta R.L & Radha swamy M.–Advanced Accounting. | |
| | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Web sites etc.]** | | |
| 1 | https://swayam.gov.in/search?searchText=basic+accounting | |
| 2 | https://nptel.ac.in/course.html | |
| Course Designed by: Course Designed By: Mrs.P.Neelaveni snvaan@gmail.com | | |

| **Mapping with Programme Outcomes** | | | | | |
|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | M | M |
| **CO2** | M | M | M | M | M |
| **CO3** | S | S | M | M | S |
| **CO4** | S | M | M | M | S |
| **CO5** | S | M | S | S | S |

S-Strong; M-Medium; L-Low

**SEMESTER-I**

| Course code | 13B | TITLEOFTHECOURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| Core II | | BUSINESS MANAGEMENT | 6 | - | - | 4 |
| Pre-requisite | | | Syllabus version | | | |

**Course Objectives:**

The main objectives of this course are to:

1. Understand the fundamental concepts, principles, functions, and significance of management in organizations.
2. Develop knowledge of planning processes, decision-making techniques, and managerial policies for effective business operations.
3. Familiarize students with organizational structures, principles of organization, delegation, centralization, decentralization, and coordination.
4. Enhance understanding of leadership, motivation, communication, and direction for effective management of human resources.
5. Acquire knowledge of control mechanisms, managerial tools, and the social responsibilities of business organizations.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Discuss Nature and scope of Management process | K1&K2 |
| 2 | Describe Planning and decision-making process. | K2 |
| 3 | Explain Organization and organizational structure. | K1&K2 |
| 4 | Enumerate Theories of motivation and incentives. | K2 |
| 5 | Describe Co-ordination and control process. | K3 |

**K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create

| Unit:1 | Introduction to Management | 15-hours |
|---|---|---|

Management–meaning–Difference between Management and Administration– Management is an art /Science levels and functions of Management

| Unit:2 | Planning | 15—hours |
|---|---|---|

Planning–Steps, Process, Policies and Procedures–Methods–Decision Making

| Unit:3 | Organizing | 20—hours |
|---|---|---|

Organizing–Structure, Principles –Theories of Organization– Line and staff functions – delegation – Func Organization –Formal and Informal Organization. Span of Management– Centralization and Decentralizat

| Unit:4 | Direction, Motivation & Leadership | 20—hours |
|---|---|---|

Direction – Communication – Motivation – Morale – Leadership – Internal and External Co- ordination- Committees in management

| Unit:5 | Control Process | 18—hours |
|---|---|---|

| | | |
|---|---|---|
| Controlprocess–SourceTools–CPM–PERT–socialresponsibilitiesofBusiness | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, on line seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **90—hours** |

**Text Book(s)**

| | |
|---|---|
| 1 | Ramasamy.T- Principles of Management |
| 2 | Dinkar Pagare -Business Management |
| 3 | Tripathi P.C., Reddy.P.-Principles of Management |

**Reference Books**

| | |
|---|---|
| 1 | Koontz &O'Donnell–Principles of Management. |
| 2 | Dr.Saxen–Business Administration and Management. |
| 3 | Chatterjee–An introduction to Management of Principles and techniques |

**Related On line Contents [MOOC, SWAYAM, NPTEL, Web sites etc.]**

| | |
|---|---|
| 1 | https://swayam.gov.in/search?searchText=business+studies |
| 2 | https://nptel.ac.in/course.html |

Course Designed By: Mrs.S.Sathiyavani sathiyavanis@skacas.ac.in

**Mapping with Programme Outcomes**

| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
|---|---|---|---|---|---|
| **CO1** | S | S | M | M | M |
| **CO2** | M | M | M | M | M |
| **CO3** | S | S | M | M | S |
| **CO4** | S | M | M | M | S |
| **CO5** | S | M | S | S | S |

S-Strong; M-Medium; L-Low

**SEMESTER I**

| Course code | 1AA | TITLEOFTHECOURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| **Supportive I** | | **MANAGERIAL ECONOMICS** | **4** | **-** | **-** | **3** |
| **Pre-requisite** | | | **Syllabus version** | | | |

**Course Objectives:**

The main objectives of this course are to:

1. To understand the basic concepts, nature, scope, and significance of managerial economics.
2. To develop knowledge of demand analysis, elasticity, and demand forecasting techniques.
3. To acquire an understanding of cost concepts, cost behaviour, and pricing policies.
4. To examine pricing decisions under different market structures.
5. To understand profit management, business cycles, and business policy formulation.

**Expected Course Outcomes:**

Upon successful completion of the course, students will be able to:

| | | |
|---|---|---|
| 1 | Explain the basic concepts, nature, scope, and significance of Managerial Economics and demand analysis. | K1&K2 |
| 2 | Describe demand forecasting methods, factors affecting demand, and their application in managerial decision-making. | K2 |
| 3 | Apply cost concepts, cost-output relationships, economies of scale, and pricing methods in business situations. | K3 |
| 4 | Analyze pricing decisions and market behavior under different market structures such as monopoly, oligopoly, monopolistic competition, and perfect competition. | K4 |
| 5 | Explain profit management theories, evaluate project profitability, and assess the impact of business cycles on business policies. | K2&K3 |

**K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create

| **Unit:1** | **The Fundamentals Of Managerial Economics** | **10—hours** |
|---|---|---|

Introduction–Definition and Nature of Managerial Economics– Scope of Managerial Economics–Role and Responsibilities of Managerial Economist– Law of Demand–Demand Distinctions-Elasticity of Demand (Price, Income and Advertisement Elasticities).

| **Unit:2** | **Demand Forecasting** | **15—hours** |
|---|---|---|

Demand Forecasting–ImportanceofDemandForecasting–FactorsinvolvedinDemandForecasting–Methods of Demand Forecasting–Criteria of a Good Forecasting Method.

| **Unit:3** | **Cost Analysis** | **10—hours** |
|---|---|---|

Cost Analysis–Cost concepts–Cost–Output relationship in the short run and long run–Economics and Diseconomies of Scale–Pricing policies and methods–Factors–Objectives–Methods–Guidelines for price fixation

| **Unit:4** | **Pricing** | **10—hours** |
|---|---|---|

Pricing under different market conditions –Perfect competition–Monopoly– Monopolistic competition–Oligopoly.

| **Unit:5** | **Profit Management** | **13—hours** |
|---|---|---|

| | | |
|---|---|---|
| Profit Management–Nature of profit –profit theories – Methods of appraising project profitability – Business cycle and business policies, Meaning, Phases of business cycle –Effects of business cycle–Measures to control the business cycle. | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **60—hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1 | Managerial Economics–R.L.Varshney & K.L.Maheswari, P.L.Metha. |
| 2 | Goplalakrishan D A study of Managerial Economics Himalaya Publishing House, Mumbai 2011,LatestEdition |
| | |
| **Reference Books** | |
| 1 | VarshneyR.L&MaheswariK.L.,Metha P.L Managerial Economics Sultan Chand & Sons, NewDelhi2010,19th Edition |
| | |
| **Related Online Contents[MOOC, SWAYAM, NPTEL, Web sites etc.]** | |
| 1 | https://nptel.ac.in/courses/110101149 |
| 2 | https://nptel.ac.in/courses/110105075 |
| | |
| Course Designed By: Mrs.S.Sathiyavani sathiyavanis@skacas.ac.in | |

**Mapping with Programme Outcomes**

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|---|---|---|---|---|---|
| **CO1** | S | S | M | M | M |
| **CO2** | M | S | M | S | M |
| **CO3** | S | S | M | M | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | M | S | S |

S-Strong; M-Medium; L-Low

# Second Semester

**SEMESTER-II**

| Course code | 23A | TITLEOFTHECOURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| **Core III** | | **ADVANCED FINANCIAL ACCOUNTING** | **6** | | **-** | **4** |
| **Pre-requisite** | | | **Syllabus Version** | | | |

| | | |
|---|---|---|
| **Course Objectives:** | | |
| To acquire knowledge about self-balancing ledgers, Depreciation and Methods | | |
| To acquire the knowledge about Branch accounts, Departmental accounts, non- trading concern and single-entry systems | | |
| **Expected Course Out comes:** | | |
| On the successful completion of the course, student will be able to: | | |
| 1 | Acquire knowledge about self-balancing ledgers | K1&K2 |
| 2 | To learn about depreciation and their methods | K3 |
| 3 | Prepare Branch accounts and departmental accounts | K3 |
| 4 | To gain knowledge about Non-trading concern | K3 |
| 5 | To know the concept of statement of affairs and single-entry system | K3&K4 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | |

| | | |
|---|---|---|
| **Unit:1** | **Self-Balancing Ledgers** | **15—hours** |
| Self-balancing Ledgers–Fire claims and claims for loss or profits. | | |
| | | |
| **Unit:2** | **Consignment** | **15—hours** |
| Consignments Accounts (Separate Book Maintenance only) | | |
| | | |
| **Unit:3** | **Branch & Department Accounting** | **20—hours** |
| Branch Accounts and Departmental Accounts | | |
| | | |
| **Unit:4** | **Depreciation** | **20—hours** |
| Depreciation | | |
| | | |
| **Unit:5** | **Statement of Affairs** | **18—hours** |
| SingleEntry–PreparationofStatementofAffairs–ConversionofSingleentryintoDoubleentry – Calculation of missing figures. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **90—hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1 | T.S.Reddy & Murthy–Financial Accounting |
| 2 | T.S.Grewal–Double Entry Book Keeping |
| **DistributionofMarks:20%Theory,80%Problems** | |

| Reference Books | |
|---|---|
| 1 | S.P.Jain & K.L.Narang–Advanced Accountancy |
| 2 | Dr.Shukla–Principles of Accountancy |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://swayam.gov.in/search?searchText=financial+accounting |
| 2 | https://www.nptel.ac.in/courses/110101131 |
| | |
| Course Designed By: Mrs.S.Sathiyavani | sathiyavanis@skacas.ac.in |

| **Mapping with Programme Outcomes** | | | | | |
|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | M |
| **CO2** | M | S | M | S | M |
| **CO3** | S | S | M | M | S |
| **CO4** | S | M | M | M | S |
| **CO5** | S | M | S | M | S |

S-Strong; M-Medium; L-Low

**SEMESTER-II**

| Course code | 23B | TITLEOFTHECOURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| Core IV | | START-UP MANAGEMENT | 6 | - | - | 4 |
| Pre-requisite | | | Syllabus Version | | | |

**Course Objectives:**

The main objectives of this course are to:

1. To understand the concept, formation, registration, and compliance requirements of Limited Liability Partnerships (LLPs).
2. To gain knowledge of the formation, features, and legal documentation of various non-corporate business entities.
3. To acquire an understanding of financial organizations, their registration procedures, and regulatory frameworks.
4. To understand the classification, registration, and developmental support available for Micro, Small, and Medium Enterprises (MSMEs).
5. To examine start-up registration procedures, government policies, funding sources, and entrepreneurship development.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Explain the concept, formation, registration, and compliance requirements of Limited Liability Partnerships (LLPs). | K1&K2 |
| 2 | Describe the features, formation procedures, and legal documents of various non-corporate business entities. | K2 |
| 3 | Explain the structure, registration process, and regulatory framework of financial organizations. | K2 |
| 4 | Apply knowledge of MSME classification, registration, and government support schemes for enterprise development. | K3 |
| 5 | Analyze startup registration procedures, funding options, entrepreneurship concepts, and Startup India initiatives. | K4 |

**K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create

| Unit:1 | Limited Liability Partnership | 20—hours |
|---|---|---|

Limited Liability Partnership (LLP): Concept of LLP-Formation and registration -LLP agreement-alteration of LLP agreement-annual and event based compliance's

| Unit:2 | Non-Corporate Entities | 20—hours |
|---|---|---|

Non - Corporate Entities: Partnership - HUF - Sole Proprietorship - Multi state CooperativeSociety-TrustandSociety-types-features-advantages-limitation- registration - Formation and Registration -Partnership agreement and trust deed

| Unit:3 | Financial Organization | 15—hours |
|---|---|---|

Financial Organization: Non-banking financial corporation (NBFC)-types– benefits - registration - Housing finance company - benefits - registration - license -asset reconstruction company -benefits - registration - micro finance institution - features - registration - NIDHI - features - registration -

| | | |
|---|---|---|
| payment bank -regulation -MUDRA Bank -procedure for loan -MUDRA card - types of funding support | | |
| | | |
| **Unit:4** | **Micro, Small, Medium Enterprises (MSMEs)** | **15—hours** |
| Micro, Small, Medium enterprises (MSMEs): Classification of enterprises- memorandum-registration-measure for promotion and development–Udayam- registration process -NSICR registration -MSMEs Schemes | | |
| | | |
| **Unit:5** | **Startup Business Procedures** | **18—hours** |
| Startup and its registration: Startup India Policy - registration process - benefits and othergovernmentpolicies-differenttypesofcapital-seedcapital-venturecapital -private equity-Angel Investor -Entrepreneurship -Unicorns Startups -meaning | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars –webinars | | |
| | | |
| | **Total Lecture hours** | **90—hours** |

| **Text Book(s)** | |
|---|---|
| 1 | "Setting Up of Business Entity and Closure" ICSI Study Material (Executive) November 2021 |
| 2. | "Introduction to Business" by Jeff Madura |

| **Reference Books** | |
|---|---|
| 1 | "Business: A Changing World" by O.C. Ferrell, Geoffrey Hirt, and Linda Ferrell |
| 2 | "Start with Why: How Great Leaders Inspire Everyone to Take Action" by Simon Sinek |

| **Related Online Contents [MOOC,SWAYAM, NPTEL, Websites etc.]** | |
|---|---|
| 1 | https://swayam.gov.in/search?searchText=startup+management |
| 2 | https://www.nptel.ac.in/courses/110106141 |

Course Designed By: Dr.A.Sabeena - sabeena.easc@gmail.com

| **Mapping with Programme Outcomes** | | | | | |
|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | M |
| **CO2** | M | S | M | S | M |
| **CO3** | S | S | M | M | S |
| **CO4** | S | M | M | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-II**

| **Course code** | **2AA** | **TITLE OF THE COURSE** | **L** | **T** | **P** | **C** |
|---|---|---|---|---|---|---|
| **Supportive II** | | **FUNDAMENTAL OF INFORMATION TECHNOLOGY** | **4** | **-** | **-** | **3** |
| **Pre-requisite** | | | **Syllabus version** | | | |

**Course Objectives:**

1. To understand the fundamental concepts, characteristics, classification, and evolution of computers.
2. To acquire knowledge of computer memory systems and storage devices used for data processing and storage.
3. To familiarize students with various input and output devices and their functions in computer systems.
4. To understand computer software, operating systems, and programming language concepts.
5. To develop knowledge of internet applications, e-mail communication, web technologies, and e-commerce.

**Expected Course Outcomes:**

Upon successful completion of the course, students will be able to:

| | | |
|---|---|---|
| 1 | Explain the basic concepts, characteristics, classification, and generations of computers. | K1 |
| 2 | Describe different types of memory and storage devices used in computer systems. | K2 |
| 3 | Identify and explain the functions of various input and output devices. | K2 |
| 4 | Explain the concepts of computer software, operating systems, and programming languages. | K2 |
| 5 | Apply internet services, create e-mail accounts, and describe the applications of e-commerce. | K3 |

**K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

| **Unit:1** | **Basics of Computer** | **12--hours** |
|---|---|---|

Computers–Characteristics–Classification–Micro ,mini, main frame and super computers ALU History of Computers–Generation of Computers hardware, Software, Human ware.

| **Unit:2** | **Computer Storages** | **12--hours** |
|---|---|---|

RAM, ROM, PROM, EPROM, ,FLASH Memory. **Auxiliary Memory:** Magnetic tape, Hard disk, Floppy Disk, CD–ROM.

| **Unit:3** | **Devices of Computer** | **12--hours** |
|---|---|---|

**Input Devices:** Keyboard, Mouse, Trackball, Joystick, scanner, MICR, OCR, OMR, Bar code reader, Light pen.**Out put Devices :**VCU, classification &Characteristics of Monitors, printer, Plotter, Soundcard &speaker.

| **Unit:4** | Introduction to Software | **12-hours** |
|---|---|---|

Introduction to computer software – OS – classification & function of OS – Programming Languages machine languages–Assembly Language–High level Languages–Types of high-level Languages–Computers & Interpreters.

| **Unit:5** | **Working With Internet** | **10--hours** |
|---|---|---|

| | | |
|---|---|---|
| Internet basics–WWW–webpages –web browsers –searching the web Internet Assess. **Electronic Mail:** Introduction–E-mail–basics–Advantages creating e- mail id. **E-commerce:** Introduction–Applications. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars-webinars | | |
| | | |
| | **Total Lecture hours** | **60--hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1 | Fundamental of Information Technology Alexis Leon, Mathews. |
| 2 | Alexis Leon Mathews Leon Fundamentals of Information Technology Vikas Publications Latest edition2016 |
| 3 | Khan dare S.S Computer Science &Information Technology Sultan Chand & Company Ltd Latest edition 2015 |
| | |
| **Reference Books** | |
| 1 | C.S.V.Murthi, Information Technology |
| 2 | R.Parameswaran–Computer Application in Business. |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Webs ites etc.]** | |
| 1 | |
| 2 | |
| | |
| **Course Designed By:** | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Web sites etc.] | |
| 1. https://onlinecourses.swayam2.ac.in/cec25_ge10/preview | |
| | |
| Course Designed By: Mrs.S.Sathiyavani sathiyavanis@skacas.ac.in | |

| **Mapping with Programme Outcomes** | | | | | |
|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | M |
| **CO2** | M | S | M | S | M |
| **CO3** | S | S | M | M | S |
| **CO4** | S | M | M | M | S |
| **CO5** | S | M | S | M | S |

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

# Third Semester

**SEMESTER-III**

| **Course code** | **33A** | **TITLEOFTHECOURSE** | **L** | **T** | **P** | **C** |
|---|---|---|---|---|---|---|
| **Core V** | | **HIGHER FINANCIAL ACCOUNTING** | **4** | **-** | **-** | **4** |
| **Pre-requisite** | | | **Syllabus version** | | | |
| **Course Objectives:** | | | | | | |
| The main objectives of this course are to:<br>To acquire, knowledge Joint venture &partnership accounts. | | | | | | |
| **Expected Course Outcomes:** | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Acquire conceptual knowledge of Joint venture | | | | | K1 |
| 2 | Understand basic concepts of partnership accounts. | | | | | K2 |
| 3 | To learn about retirement and death of a partner | | | | | K3 |
| 4 | Gain knowledge about amalgamation and dissolution | | | | | K3 |
| 5 | Equip knowledge about insolvency of partners. | | | | | K3 |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | |
| **Unit:1** | | **Joint Venture** | **12—hours** | | | |
| Joint venture accounts (Separate Book Maintenance only). | | | | | | |
| **Unit:2** | | **Admission of Partner** | **12—hours** | | | |
| Partnership Accounts–Admission of Partner. | | | | | | |
| **Unit:3** | | **Retirement and Death of Partnership** | **12—hours** | | | |
| Retirement and Death of partnership | | | | | | |
| **Unit:4** | | **Amalgamation of Firm** | **12—hours** | | | |
| Amalgamation and Dissolution of partnership firms (only Simple dissolution) | | | | | | |
| **Unit:5** | | **Insolvency of Partner** | **10—hours** | | | |
| Insolvency of un-dividing partners-Insolvency of all Partners | | | | | | |
| **Unit:6** | | **Contemporary Issues** | **2hours** | | | |
| Expert lectures, online seminars–webinars | | | | | | |
| | | **Total Lecture hours** | **60—hours** | | | |
| **Text Book(s)** | | | | | | |
| 1 | Advanced Accountancy-S P Jain and K L Narang | | | | | |
| 2 | Financial Accounting -T. S. Reddy & Murthy | | | | | |

| Reference Books | |
|---|---|
| 1 | ShuklaM.C.,Y.S.Grewel.,S.C.GUPTA — Advanced Accounts<br>S Chand & Company Private Ltd. New Delhi<br>26th revised Edition,2013 |
| | |
| **DistributionofMarks:20%Theory,80%Problems** | |
| **Related On line Contents [MOOC, SWAYAM, NPTEL, Web sites etc.]** | |
| 1 | https://nptel.ac.in/courses/110101131?utm_source=chatgpt.com |
| 2 | https://onlinecourses.nptel.ac.in/noc26_mg52/preview?utm_source=chatgpt.com |
| | |
| Course Designed By: Mrs.G.Jacquline Adaikalam hodcorporate@bishopambrose.in | |

**Mapping with Programme Outcomes**

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|---|---|---|---|---|---|
| **CO1** | S | S | M | S | M |
| **CO2** | M | S | M | S | M |
| **CO3** | S | S | M | M | S |
| **CO4** | S | M | M | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-III**

| Course code | 33B | TITLE OF THE COURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| **Core VI** | | **COMMERCIAL LAW** | **3** | **-** | **-** | **4** |
| **Pre-requisite** | | | **Syllabus version** | | | |

| | | |
|---|---|---|
| **Course Objectives:** | | |
| The main objectives of this course are to: This course aims to throw light on the various enactments pertaining to commercial activities and their significance and understand the fundamentals of law relating to commercial activities | | |
| | | |
| **Expected Course Outcomes:** | | |
| On the successful completion of the course, student will be able to: | | |
| 1 | To learn about nature and sources of law | K1 |
| 2 | Understand about free consent and capacity of contract | K2 |
| 3 | Identify contract remedies | K2 |
| 4 | Acquire knowledge about special contracts. | K3 |
| 5 | To know about Law relating to sale of goods Act. | K4 |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | |
| | | |
| **Unit:1** | **Ingredients of Contract** | **9—hours** |
| Sources of law-Law of contract– Nature–kinds-Essentials of valid contract-offer- Acceptance-intentiontocreatelegalrelations–considerations-capacitytoacontract. | | |
| | | |
| **Unit:2** | **Capacity of Contract** | **9—hours** |
| Free consent – Mistake – Misrepresentations – fraud – coercion and undue influence – lawful object–Agreement not declared void–legal formalities. | | |
| | | |
| **Unit:3** | **Performance of Contract** | **9—hours** |
| Contingent contract –performance of contract–Remedies for Breach of contract– Quasi contracts. | | |
| | | |
| **Unit:4** | **Special Contracts** | **9—hours** |
| Special Contracts–Indemnity and Guarantee–Agency–Bailment and Pledge. | | |
| | | |
| **Unit:5** | **Sales of Goods** | **7—hours** |
| Law relating to Sale of Goods Act– 1930 | | |
| | | |

| **Unit:6** | **Contemporary Issues** | **2hours** |
|---|---|---|
| Expert Lectures, online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **45—hours** |

| **Text Book(s)** | |
|---|---|
| 1 | N.D.Kapoor–Elements of Mercantile Law |
| 2 | M.C.Sukla–A Manual of Mercantile Law |
| | |
| | |
| **Reference Books** | |
| 1 | S.R.Davar -Mercantile Law |
| 2 | BalachandranV.& Thothadri.S - Business Law |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://swayam.gov.in/search?searchText=manufacturing |
| 2 | https://nptel.ac.in/course.html |
| | |
| Course Designed By: Mrs.G.Jacquline Adaikalam hodcorporate@bishopambrose.in | |

| **Mapping with Programme Outcomes** | | | | | |
|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | M | M |
| **CO2** | M | M | S | M | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-III**

| **Course code** | **33C** | **TITLEOFTHECOURSE** | **L** | **T** | **P** | **C** |
|---|---|---|---|---|---|---|
| **Core VII** | | **COMPANY LAW AND SECRETARIAL PRACTICE** | **3** | **-** | **-** | **4** |
| **Pre-requisite** | | | **Syllabus version** | | | |

| |
|---|
| **Course Objectives:** |
| The main objectives of this course are to: |
| This course aims to enlighten the students on the provisions of the Companies Act, 2013 along with secretarial work relating to Corporate Entities |

| | | |
|---|---|---|
| **Expected Course Outcomes:** | | |
| On the successful completion of the course, students will be able to: | | |
| 1 | UnderstandingthevarioustypesofCompaniesandtheissuesassociatedwiththeCompanies | K1&K2 |
| 2 | Summarize Procedure for incorporation of th e company. | K2 |
| 3 | Discuss Matters to be stated in the prospectus. | K3 |
| 4 | Analyze Sources of raising capital. | K3 |
| 5 | Define borrowing powers and legal charges. | K4 |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | |

| **Unit:1** | **Company and its Nature and Scope** | **9—hours** |
|---|---|---|
| Meaning, Definition and characteristics of company. - Historical background of company - Kinds of companies - Merits and Demerits of Incorporation of company - Lifting the corporate veil- Promotion of Company-Company Secretary-Appointment, -Legal Position-Qualification-Duties and Liabilities of Company Secretary | | |
| **Unit:2** | **Procedure for Incorporation of companies** | **9---hours** |
| Role of promoters, Legal Position of Promoter - Pre-incorporation contracts - Memorandum of Association - Meaning, Purpose, Contents, Untravers and Doctrine of Ultravires - Articles of Association - Meaning Purpose, Content. Alternation, Constructive Notice. - Doctrine of Indore Management Exceptions | | |
| **Unit:3** | **Prospectus, Shares and Debentures** | **9--hours** |
| Meaning - Formalities of issue Prospectus – Consequences of Misrepresentation of Prospectus - Golden Rule - Shares - Meaning, Types of Shares and Transfer of shares - Share Capital, Meaning, Kinds, Alternation, Reduction and Voting Rights - Debenture - Meaning, Types, Charge-Fixed and Floating, Crystallisation of Floating charge - Borrowing Powers - Effective of unauthorized borrowings | | |
| **Unit:4** | **Membership** | **9--hours** |
| Members-Meaning, Membership-Mode of becoming Members, Rights and Liabilities, Termination / Cessation of Membership | | |

| Unit:5 | Borrowing powers | 7-hours |
|---|---|---|
| Borrowing powers–methods of borrowing – Mortgage and charges- Powers -registration of charges–legal provisions-secretarial duties with regard to borrowing. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **45--hours** |

| **Text Book(s)** | |
|---|---|
| 1 | N.D.Kapoor–Company Law and Secretarial Practice–2013Act |
| 2 | Dr. V. Balachandran – Hand Book of Company Law and Secretarial Practice – 2013 Act –Vijay Nicol Publication |
| 1. | CS Executive Paper 2 |
| | |

| **Reference Books** | |
|---|---|
| 1 | ICSIStudyMaterial-CompanyLawandSecretarialPracticeICSI2013, Latest Edition |
| 2 | |

| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
|---|---|
| 1 | https://nptel.ac.in/courses/110105159 |
| 2 | https://nptel.ac.in/courses/110105156 |
| 3 | |
| | |
| Course Designed By: Mrs.G.Jacquline Adaikalam hodcorporate@bishopambrose.in | |

**Mapping with Programme Outcomes**

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|---|---|---|---|---|---|
| **CO1** | S | S | M | M | M |
| **CO2** | M | M | S | M | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-III**

| | | | | | | |
|---|---|---|---|---|---|---|
| **Course code** | **3AC** | **TITLEOFTHECOURSE** | **L** | **T** | **P** | **C** |
| **Supportive-III** | | **BUSINESSMA THEMATICS** | **4** | | **-** | **3** |
| **Pre-requisite** | | | **Syllabus version** | | | |

**Course Objectives:**

The main objectives of this course are to:

Aim to Create Mathematical Knowledge and also Apply The Functions Of Mathematics in Banking and Other Institutions.

**Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

| | | |
|---|---|---|
| 1 | Apply the functions of mathematics in business | K1,2&3 |
| 2 | Remember the matrix and set functions | K1,2,&3 |
| 3 | Understand the variables and constants | K3,4&5 |
| 4 | Acquire knowledge on derivations | K3 |
| 5 | Apply the basic functions of integrals | K3,4&5 |

**K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create

| | | |
|---|---|---|
| **Unit:1** | **Set Theory** | **10--hours** |

Set theory-Arithmetic and Geometric Series-Simple and compound interest- Effective rate of interest- Sinking fund-Discounting of Bill-true Discount-Banker's Gain..

| | | |
|---|---|---|
| **Unit:2** | **Matrix** | **12--hours** |

Matrix: Basic concepts - Addition and Multiplication of Matrix - Inverse of a Matrix Solution of Simultaneous linear equations-Input-Output Analysis.

| | | |
|---|---|---|
| **Unit:3** | **Variables, Constants and Functions** | **12--hours** |

Variables, Constants and Functions -Limits of Algebraic functions- Simple differentiation of algebraic functions- Meaning of derivatives- Evaluation of first and second order derivatives- Maxima and minima.

| | | |
|---|---|---|
| **Unit:4** | **Elementary Integral Calculus** | **12--hours** |

Elementary integral calculus-Determining indefinite and definite integrals of simple functions- Integration by parts.

| | | |
|---|---|---|
| **Unit:5** | **Linear Programming** | **12--hours** |

Linear programming problem -Formation -Solution by Graphical method- Solution by simplex method.

| **Unit:6** | | **Contemporary Issues** | **2hours** |
|---|---|---|---|
| Expert lectures, online seminars-webinars | | | |
| | | | |
| | | **Total Lecture hours** | **60--hours** |
| **Text Book(s)** | | | |
| 1 | Business Mathematics & Statistics- Dr.P.R.Vittal | | |
| 2 | Navaneetham.P – Business Mathematics & Statistics | | |
| | | | |
| | | | |
| **Reference Books** | | | |
| 1 | Business Mathematics - Dharmapadam | | |
| 2 | PillaiR.S.N.,& Bagavathi.V -Business Mathematics, | | |
| | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://www.nptel.ac.in/courses/109103188?utm_source=chatgpt.com | | |
| 2 | | | |
| | | | |
| Course Designed By: Mrs.G.Jacquline Adaikalam hodcorporate@bishopambrose.in | | | |

| **Mapping with Programme Outcomes** | | | | | |
|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-III**

| **Course code** | **3ZA** | **TITLE OF THE COURSE** | **L** | **T** | **P** | **C** |
|---|---|---|---|---|---|---|
| **Skill based subject-II** | | **INTELLECTUAL PROPERTY RIGHTS** | **2** | **-** | **-** | **3** |
| **Pre-requisite** | | | **Syllabus version** | | | |

**Course Objectives:**

The main objectives of this course are to:

1. To identify different types of IP such as patents, trademarks, copyrights, geographical indications, and industrial designs.
2. To Explain the nature, scope, and need for protection of various IP rights.
3. To Illustrate the process of applying for a patent, trademark, copyright, or GI
4. To Examine opposition, revocation, and infringement procedures under IP law
5. To Design a strategy for IP protection for a business or innovation.

Expected Course Outcomes:

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

| | | |
|---|---|---|
| 1 | Acquire the knowledge of IPR laws. | **K1** |
| 2 | Enable the knowledge towards Trade Marks | **K2** |
| 3 | Enable the knowledge towards copyright. | **K3** |
| 4 | To familiarize with import and export procedure under Geographical Indications of Goods. | **K3** |
| 5 | Gain basic and broad knowledge in law relating to industrial designs. | **K3 &K4** |

**K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create

| **Unit:1** | **INTELLECTUAL PROPERTY** | **6—hours** |
|---|---|---|

Regulatory Framework - Nature of intellectual Property-Need of Intellectual Property- Scope of Intellectual Property-The General Agreement on Trade in Services (GATS) - World Intellectual Property Organization (WIPO) - Trade-Related Aspects of Intellectual Property Rights (TRIPS) -The Concept of Intellectual Property Law relating to Patents: Applications for Patents - Publication and Examination of Applications - Inventions Not Patentable – Opposition Proceedings to Grant of Patents- Restoration of Lapsed Patents - Surrender and Revocation of Patents - Working of Patents - Compulsory Licenses and Revocation -Infringement of Patents.

| **Unit:2** | **TRADE MARKS** | **6—hours** |
|---|---|---|

Law relating to Trade Marks: Classification of Goods and Services - Conditions for Registration - Procedure for and Duration of Registration - Absolute Grounds for Refusal of Registration- Assignability and Transmissibility of Registered Trademarks -Collective Marks - Certification Trademarks - Trademark Agent - Infringement of Trade Marks

| **Unit:3** | **COPY RIGHT** | **6--hours** |
|---|---|---|

Law relating to Copyright: Meaning of Copyright - Works in which Copyright Subsists - Registration of opyright - Ownership of Copyright - Assignment of Copyright - Term of Copyright - Licenses by Owners of Copyright - Copyright Society - Infringement of Copyright.

| **Unit:4** | **GEOGRAPHICAL INDICATION** | **6-hours** |
|---|---|---|

| | | |
|---|---|---|
| Law relating to Geographical Indications of Goods: Geographical Indication - Application for registration - Procedure for and Duration of Registration - Effect of Registration - Prohibition of registration of geographical indication as Trade Mark. | | |
| **Unit:5** | **INDUSTRIAL DESIGNS** | **4--hours** |
| Law relating to Industrial Designs: Registration of Designs -Prohibition of Registration of Certain Designs-Certificate of Registration-Copyright in Registered Designs - Industrial and International Exhibitions - Piracy of registered design. | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures ,online seminars -webinars | | |
| | | |
| | **Total Lecture hours** | **30—hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1. | **ICSI Material Year of Publication 2022** |
| 2. | **Author**: Prabuddha Ganguli **Publisher**: McGraw-Hill Education **Edition**: 3rd Edition (2020) |
| **Reference Books** | |
| 1 | **"Intellectual Property: A Very Short Introduction" Author**: Siva Vaidhyanathan **Publisher**: Oxford University Press **Edition**: 1st Edition (2008) |
| 2 | **"The Law of Intellectual Property" Author**: Adrian Silverstein **Publisher**: Sweet & Maxwell **Edition**: 7th Edition (2017) |
| | |
| **Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://nptel.ac.in/courses/109/107/109107058/ |
| Course Designed By:Dr. Dr.A.Sabeena - sabeena.easc@gmail.com | |

| **Mapping with Programme Outcomes** | | | | | |
|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

S-Strong; M-Medium; L-Low

# Fourth Semester

**SEMESTER-IV**

| Course code | 43A | TITLE OF THE COURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| **Core VIII** | | **CORPORATE ACCOUNTING** | **4** | **-** | **-** | **4** |
| **Pre-requisite** | | | **Syllabus version** | | | |

**Course Objectives:**

The main objectives of this course are to:

1. This course aims to enlighten the students on the accounting procedures followed by the Companies.
2. To enable the students to be aware on the Corporate Accounting in Conformity with the provision of the Companies Act.

**Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

| | | |
|---|---|---|
| 1 | Enabling the students to understand the features of Shares. | K1&K2 |
| 2 | DevelopanunderstandingaboutredemptionofSharesandDebentureanditstypes. | K2&K3 |
| 3 | To give an exposure to the company final accounts | K3 |
| 4 | To provide knowledge on amalgamation of companies. | K3 |
| 5 | To get an idea about internal reconstruction | K3&K4 |

**K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create

| **Unit:1** | **Issue of Shares** | **12--hours** |
|---|---|---|

Accounting for issue of shares (Including for feature and reissue) - Redemption of preference shares.

| **Unit:2** | **Redemption of Debentures** | **12--hours** |
|---|---|---|

Issue and Redemption of Debentures

| **Unit:3** | **Final Accounts of Companies** | **12-- hours** |
|---|---|---|

Profit Prior to Incorporation–Final Accounts of Companies

| **Unit:4** | **Amalgamation and Absorption** | **12-- hours** |
|---|---|---|

Amalgamation and Absorption

| **Unit:5** | **Internal and External Reconstruction** | **10-- hours** |
|---|---|---|

Internal and External Reconstruction

| | | |
|---|---|---|
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars-webinars | | |
| | | |
| | **Total Lecture hours** | **60--hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1 | ReddyT.S & Murthy. A Corporate Accounting Margham Publications,Chennai 2012, 6th Edition |
| 2 | R.L.Gupta Advance Accountancy |
| | |
| | |
| **Reference Books** | |
| 1 | JainS.P.&.NarangK.L Corporate Accounting Kalyani Publication, NewDelhi2016,Latest Edition, |
| 2 | Shukla M.C Advanced Accounting Sultan Chand & Sons, New Delhi 2016, Latest Edition, |
| **(Problems–80%andTheory20%)** | |
| **Related Online Contents[MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://onlinecourses.nptel.ac.in/noc26_ec06/preview?utm_source=chatgpt.com |
| 2 | |
| | |
| Course Designed By: Mrs.G.Jacquline Adaikalam hodcorporate@bishopambrose.in | |

**Mapping with Programme Outcomes**

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|---|---|---|---|---|---|
| CO1 | S | S | S | S | S |
| CO2 | M | S | S | S | M |
| CO3 | S | S | M | S | S |
| CO4 | S | M | S | M | S |
| CO5 | S | M | S | M | S |

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

**SEMESTER-IV**

<table>
<tr><td>Course code</td><td>43B</td><td>TITLE OF THE COURSE</td><td>L</td><td>T</td><td>P</td><td>C</td></tr>
<tr><td colspan="2">Core-IX</td><td>ADVANCED COMPANY LAW AND SECRETARIAL PRACTICE</td><td>4</td><td>-</td><td>-</td><td>4</td></tr>
<tr><td colspan="2">Pre-requisite</td><td></td><td colspan="2">Syllabus Version</td><td colspan="2"></td></tr>
<tr><td colspan="7">Course Objectives:</td></tr>
<tr><td colspan="7">The main objectives of this course are to:<br>To an enlighten the students “knowledge on CompaniesAct2013,knowledge onFormation of Company, Documents required and Acts pertaining to it.</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td colspan="7">Expected Course Outcomes:</td></tr>
<tr><td colspan="7">On the successful completion of the course, students will be able to:</td></tr>
<tr><td>1</td><td colspan="4">Remember the basic levels of company</td><td colspan="2">K1</td></tr>
<tr><td>2</td><td colspan="4">Identify the role of Directors, Kinds of Directors Application for DIN under Companies rules 2014</td><td colspan="2">K2</td></tr>
<tr><td>3</td><td colspan="4">Evaluate the Corporate Governance, objectives,Need, Role of Auditors in Corporate Governance.</td><td colspan="2">K2</td></tr>
<tr><td>4</td><td colspan="4">Understand the dividend, payment of dividend, dividend warrant.</td><td colspan="2">K2</td></tr>
<tr><td>5</td><td colspan="4">Know the winding up procedures and Secretarial duties regarding winding up.</td><td colspan="2">K2</td></tr>
<tr><td colspan="7">K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td>Unit:1</td><td colspan="2">COMPANY MEETING</td><td colspan="4">10--hours</td></tr>
<tr><td colspan="7">Company Meeting – kinds of meetings – requisites of a valid meeting – Agenda – minutes – quorum–proxy– voting – poll –motion and resolution–Secretarial Standards (SS-1&SS -2) –Secretarial duties in connection with meetings.</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td>Unit:2</td><td colspan="2">MANAGEMENT AND ADMINISTRATION OF THE COMPANY</td><td colspan="4">10hours</td></tr>
<tr><td colspan="7">Directors–appointment–qualification– Kinds– removal–casual vacancy– powers, duties, liabilities–managing director–appointment –rights and duties –<br>KMP (Key Managerial Person)– Secretarial duties.</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td>Unit:3</td><td colspan="2">BOOKS OF ACCOUNTS AND REGISTERS</td><td colspan="4">10-hours</td></tr>
<tr><td colspan="7">Books of Accounts and Registers –inspections–annual returns–circulation and filing– directors report – chairman’s speech – appointment of auditors – qualification of auditors – auditors report – removable of auditors– secretarial duties.</td></tr>
<tr><td colspan="7"></td></tr>
<tr><td>Unit:4</td><td colspan="2">DIVIDEND</td><td colspan="4">15--hours</td></tr>
<tr><td colspan="7">Dividend – definition – statutory provision – power of board of directors regarding dividend – Interim dividend– unclaimed dividend– dividend warrant – payment of interest out of capital–secretarial duties in connection with dividend.</td></tr>
<tr><td colspan="7"></td></tr>
</table>

| Unit:5 | WINDING UP | 13--hours |
|---|---|---|
| Winding up – meaning–modes of winding up– petitions for winding up–consequences of winding up– National Company Law Tribunal (NCLT)–duties of secretary in respect of each winding up. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, on line seminars -webinars | | |
| | | |
| | **Total Lecture hours** | **60--hours** |

**Text Book(s)**

1. N.D.Kapoor–Company Law and Secretarial Practice–2013Act
2. Dr. V. Balachandran – Hand Book of Company Law and Secretarial Practice – 2013 Act –Vijay Nicol Publication
3. Textbook on Company Law" **Author**: K.R. Chandra Tre **Edition**: 6th Edition (2021) **Publisher**: LexisNexis

**Reference Books**

1 Company Law and Secretarial Practice–2013Act ICSI STUDY MATERIAL

2 "Guide to Company Law Procedures" **Author**: M.C. Bhandari **Edition**: 25th Edition (2023) **Publisher**: Wadhwa and Company

**Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]**

1. https://swayam.gov.in/nd1_noc21_lm29/preview

Course Designed By: Dr.R.Maheswaran rm@kggroup.in

**Mapping with Programme Outcomes**

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|---|---|---|---|---|---|
| CO1 | S | S | S | S | S |
| CO2 | M | S | S | S | M |
| CO3 | S | S | M | S | S |
| CO4 | S | M | S | M | S |
| CO5 | S | M | S | M | S |

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

**SEMESTER-IV**

| **Course code** | **43C** | **TITLE OF THE COURSE** | **L** | **T** | **P** | **C** |
|---|---|---|---|---|---|---|
| **Core X** | | **GENERAL LAWS** | **3** | **-** | **-** | **4** |
| **Pre-requisite** | | | **Syllabus version** | | | |

| | | |
|---|---|---|
| **Course Objectives:** | | |
| The main objectives of this course are to:<br>To acquire the knowledge on basic understanding of legislative practices in general law in the conduct of the corporate affairs | | |
| | | |
| **Expected Course Outcomes:** | | |
| On the successful completion of the course, students will be able to: | | |
| 1 | Explain Basic provisions of Companies Meetings | K1 |
| 2 | Acquire knowledge about the Key managerial person | K2 |
| 3 | Understand the methods of appointment and removal of auditors | K2 |
| 4 | Enumerate Legal procedure for declaration and payment of dividend | K2 |
| 5 | To learn about winding of companies. | K3 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | |

| | | |
|---|---|---|
| **Unit:1** | **Basic Concepts of law and Fundamental Right s** | **9—hours** |
| **Constitution of India-**Nature of Indian Constitution-fundamental rights- directive principles of state policy-freedom of trade, commerce and intercourse- constitutional provisions relating to State monopoly | | |
| | | |
| **Unit:2** | **Negotiable InstrumentsAct,1881** | **9—hours** |
| **Negotiable Instruments Act,1881** –characteristics –Types-Promissory Note- Bill of Exchange–Cheque–crossing of cheque–payment of cheque-Collection of cheque–Online Payment | | |
| | | |
| **Unit:3** | **Transfer of propertyAct,1882** | **9—hours** |
| **Transfer of property Act,1882:** Important definitions–movable and immovable property-propertieswhichcannotbetransferred–ruleagainstproperties–lispendence– provisionsrelatingtosale–mortgage-charge–lease-giftandactionableclaim. | | |
| | | |
| **Unit:4** | **Registration Act,1908** | **9—hours** |
| **RegistrationAct,1908:** Registerable documents–compulsory and optional– Time and place of registration–consequences of non-registration –description of property– miscellaneous Provisions | | |
| | | |

| Unit:5 | Arbitration Act,1940 | 7—hours |
|---|---|---|
| **Arbitration Act, 1940:** Arbitration Agreement – Definitions – Appointment of Arbitrator – Powers of Arbitrator–Awards–Setting a side of awards. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **45—hours** |

**Text Book(s)**

| | |
|---|---|
| 1 | General Laws–N.D.KAPOOR |
| 2 | Dr.J.N.Pandey Constitutional Law of India Central law Agency 24th Edition 2019 |
| 3 | Dr.A.Sabeena, General Law -Forschung Publications. |

**Reference Books**

| | |
|---|---|
| 1 | ICSI Study Material, Bare Acts. |
| 2 | Durgadas and Basu The Constitution of India LexisNexis 24thEdition2018 |

**Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]**

| | |
|---|---|
| 1 | https://nptel.ac.in/courses/110107509?utm_source=chatgpt.com |
| 2 | |

Course DesignedBy: Mrs.G.Jacquline Adaikalam hodcorporate@bishopambrose.in

**Mapping with Programme Outcomes**

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | M | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-IV**

| Course code | 4AD | TITLE OF THE COURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| Supportive-IV | | BUSINESS STATISTICS | 4 | | - | 3 |
| Pre-requisite | | | Syllabus version | | | |

**Course Objectives:**

The main objectives of this course are to:

1. This course introduces the concepts, methods and the application of, Statistical Tools that are essential for commerce, economics and industry
2. ToenablethestudentstolearntheStatisticalmethodsandtheirapplicationsinCommerce

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Understand the basic concepts statistics and collection of data | K1&K2 |
| 2 | Imparting knowledge on tabulation and presentation | K2&K3 |
| 3 | Have a comprehensive knowledge on Central tendency | K3 |
| 4 | Acquire knowledge on correlation and regression analysis | K3&K4 |
| 5 | Acquire knowledge on index numbers Mapping | K4 |

**K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**- Evaluate; **K6**-Create

| **Unit:1** | | **10—hours** |
|---|---|---|

Meaning and scope of statistics of data collection of data primary and secondary methods of primary data collection, editing secondary data collection and tabulation presentation if data by diagrams bar diagram and pie diagram. Graphic representation frequency distribution.

| **Unit:2** | | **12-hours** |
|---|---|---|

Mean- Median-Mode: Average simple and weighted mean, median, mode- geometric mean and harmonic mean. Their computation properties and uses Measures of dispersion Range. Quartile deviation and co-efficient of variation.

| **Unit:3** | | **12—hours** |
|---|---|---|

Skewers– meaning Bowley's and Pearson's- efficient of skewers' correlation meaning and definition – scatter diagram Pearson's correlation co-efficient and liner prediction – regression in two variables–uses of regression.

| **Unit:4** | | **12--hours** |
|---|---|---|

Interpolation, Newton Language and methods– Index numbers– meaning uses, methods of construction– Aggregative and relative types tests of an index number wholesale and cost of living index price data of India.

| **Unit:5** | | **12--hours** |
|---|---|---|

| | | |
|---|---|---|
| Timeseries– earning, components, models, business fore casting methods of estimating Trend graphic, Semi average, moving average and least square method seasonal variation method of Simple average interpretation of statistics–Precaution–errors–methods of sampling and non–sampling errors. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures,online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **60-hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1 | S.P.Gupta: Statistical Methods, Sultan Chand & Sons |
| 2 | Sanchetti &Kapoor: Advanced Statistical Methods |
| | |
| | |
| **Reference Books** | |
| 1 | Oxten. Cowden & Kreins: Applied General Statistics |
| 2 | |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://www.nptel.ac.in/courses/110107114?utm_source=chatgpt.com |
| 2 | https://swayam.gov.in/?utm_source=chatgpt.com |
| 4 | |
| | |
| Course Designed By: Mrs.G.Jacquline Adaikalam hodcorporate@bishopambrose.in | |
| Mapping with Programme Outcomes | |

| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

S-Strong; M-Medium; L-Low

# Fifth Semester

**SEMESTER-V**

| | | | | | | |
|---|---|---|---|---|---|---|
| **Course code** | **53A** | **TITLEOFTHECOURSE** | **L** | **T** | **P** | **C** |
| **Core-XI** | | **COSTACCOUNTING** | **5** | | **-** | **4** |
| **Pre-requisite** | | | **Syllabus version** | | | |

**Course Objectives:**

The main objectives of this course are to:

1. To enlighten the students on the importance of cost ascertainment, reduction and control
2. To understand the methods of costing adopted by different types of industries

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Explain Elements of cost and preparation of cost sheet and tenders. | K1,K2&K3 |
| 2 | Describe Procedure for preparation of Stores ledger Calculation of wages | K3 |
| 3 | Acquire knowledge about cost and financial accounting. | K2 |
| 4 | Demonstrate Classification and apportionment of overheads | K3 |
| 5 | Explain Unit costing, Job costing, Standard costing. | K3&K4 |

**K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create

| | | |
|---|---|---|
| **Unit:1** | **Basics of Cost** | **13—hours** |
| CostAccounting-MeaningandObjectives-Elementsofcost-Preparationofcostsheet. | | |
| **Unit:2** | **Material, Labour &Overhead** | **15—hours** |
| Materialcontrol-treatmentofissueofmaterial-Labour-methodsofwagepayment-Overheads -Classification, Apportionment and Absorption. | | |
| **Unit:3** | **Reconciliation of accounting** | **15—hours** |
| Reconciliation of Cost Accounting and Financial Accounting. | | |
| **Unit:4** | **Contract & Process Costing** | **15—hours** |
| Methods of Costing-Contract costing and process costing | | |
| **Unit:5** | **Material & Standard Costing** | **15—hours** |
| Material Costing-Break even analysis-Standard costing (Material and labour simple variances only). | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars–webinars | | |
| | **Total Lecture hours** | **75—hours** |

| **Text Book(s)** | |
|---|---|
| 1 | JainS.P.,&NarangK.LCostAccounting:KalyanipublishersLatestedition2015 |
| 2 | Maheswari.SN Principles of Cost Accounting: Sultan Chand & sons, Latest edition2016 |
| | |
| | |
| **Reference Books** | |
| 1 | Pillai R.S.N,& Bagavathi V Cost accounting: S.Chand & Company Ltd.,New Delhi Latestedition2015 |
| 2 | V.K.Saxena&C.D.Vashist,"CostAccounting",SultanChand,NewDelhi2005. |
| **DistributionofMarks:20%Theory,80%Problems** | |
| **Related Online Contents [MOOC,S WAYAM, NPTEL, Websites etc.]** | |
| 1 | https://nptel.ac.in/courses/110101132?utm_source=chatgpt.com |
| 2 | https://swayam.gov.in/?utm_source=chatgpt.com |
| | |
| Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com | |

| **Mapping with Programme Outcomes** | | | | | |
|---|---|---|---|---|---|
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-V**

| Course code | 53B | TITLE OF THE COURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| Core XII | | LAW OF LEGISLATION | 4 | - | - | 4 |
| Pre-requisite | | | Syllabus version | | | |

| | | |
|---|---|---|
| **Course Objectives:** | | |
| The main objectives of this course are to:<br>To impart various provisions of the important Acts related to Factories and Employees. | | |
| **Expected Course Outcomes:** | | |
| On the successful completion of the course, student will be able to: | | |
| 1 | Explain FactoriesAct,1948(health, safety and welfare measures) | K1 |
| 2 | Describe Payment of Gratuity Act, 1972 recovery and protection | K2 |
| 3 | Illustrate the Employees Provident Fund and Miscellaneous Provisions | K2 |
| 4 | Demonstrate Employees State Insurance Act, 1948 | K2 |
| 5 | Describe Code on Wages, 2019: Minimum Wages Act, 1948 | K3 |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | |

| **Unit:1** | **Factories Act, 1948** | **15--hours** |
|---|---|---|

Object and scope of the act - Important definitions - Statutory agencies and their powers for enforcement of the act - Approval, Licensing and Registration of Factories - Notice by occupier - General duties of the occupier - General duties of manufacturers - Measures to be taken by factories for health, safety and welfare of worker - Special provisions relating to hazardous processes - Penalties and procedures - Compliances under the act

| **Unit:2** | **Payment of Gratuity Act, 1972 & Employees Provident Fund and Miscellaneous Provisions Act, 1952** | **10--hours** |
|---|---|---|

**Payment of Gratuity Act, 1972:** Introduction and application of the act - - Important definitions - When is and whom Gratuity payable? – Exemptions - Rights and obligations of employees - Rights and obligations of the employer - Recovery of Gratuity - Protection of Gratuity - Compliances under the act.

**Employees Provident Fund and Miscellaneous Provisions Act, 1952:** Introduction - Application of the act - Important definitions - Schemes under the act - Employees Provident Fund Scheme - Employees' Pension Scheme - Employees' Deposit-Linked Insurance Scheme - Determination of moneys due from employers - Employer not to reduce wages and transfer of accounts - Protection against attachment - Power to exempt – compliances under the act.

| **Unit:3** | **Employees Compensation Act 1923; Industrial Disputes Act 1947 & Payment of wage Act 1936** | **10--hours** |
|---|---|---|

**Employees Compensation Act 1923 :**Objectives, scope, employer's liability, occupational diseases, compensation calculation, notice and claims, role of the Commissioner, penalties**. Industrial Disputes Act 1947:** Objectives, industrial disputes, authorities under the Act, works committee, conciliation, arbitration, adjudication, strikes and lockouts, lay-off, retrenchment, closure, unfair labour practices. **Payment of wage Act 1936:** Objectives, applicability, responsibility for wage payment, wage periods, time of payment, authorized deductions, fines, claims, inspectors, penalties.

| **Unit:4** | **Employees State Insurance Act, 1948:** | **10--hours** |
|---|---|---|

Introduction – Confinement – Contribution – Employment Injury – Registration of Factories and Establishments under this Act –Administration of Employees' State Insurance Scheme – Employees State Insurance Fund – Contributions – Benefits – Employees' Insurance Court (E.I. Court) – Exemptions – Compliances under the Act

| **Unit:5** | **Code on Wages, 2019: Minimum Wages Act, 1948 -** | **13--hours** |
|---|---|---|

| | | |
|---|---|---|
| Object and scope of the legislation - Important definitions wages [Section 2(h)] 51 - Fixation of minimum rates of wages [Section 3(1)(a)] 52 - Revision of minimum wages - Manner of fixation/revision of minimum wages. | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars–webinars | | |
| | **Total Lecture hours** | **60--hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1 | N.D.Kapoor-Industrial Laws. |
| 2 | Sundaram S.M.,Industrial law Sree Meenakshi publications, Karaikudi 5th Edition 2006 |
| **Reference Books** | |
| 1 | Arun Kumar Sen & Jitendra Kumar Mitra – Industrial law The world Press Pvt.Ltd, Kolkata,23rd Editon,2004. |
| 2 | MalikP.L., Industrial Law-Eastern Book company, Lucknow 7thEditon,2000 |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1. | https://swayam.gov.in/nd1_noc21_lm37/preview |
| Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com | |

| **Mapping with Programme Outcomes** | | | | | |
|---|---|---|---|---|---|
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-V**

| Course code | 53C | TITLE OF THE COURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| Core-XIII | | ADVANCED CORPORATE ACCOUNTING | 5 | | - | 4 |
| Pre-requisite | | | Syllabus version | | | |

| | | |
|---|---|---|
| **Course Objectives:** | | |
| The main objectives of this course are to:<br><br>1. Aimstoenlightenthestudentsontheaccountingproceduresfollowedbythe Companies.<br>2. TοenablethestudentstobeawareontheAdvancedCorporateAccountinginconformity with the provision of the Companies Act. | | |
| | | |
| **Expected Course Outcomes:** | | |
| On the successful completion of the course, students will be able to: | | |
| 1 | Acquire knowledge about goodwill | K1&K2 |
| 2 | Prepare Final accounts of Banking companies. | K2&K3 |
| 3 | Prepare Final accounts of Insurance companies | K3 |
| 4 | Learn about holding company accounts | K3 |
| 5 | Prepare Liquidator's final statement of receipts and payments | K3 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | |

| | | |
|---|---|---|
| **Unit:1** | **Valuation of Shares and Goodwill** | **15--hours** |
| Valuation of shares and goodwill | | |
| | | |
| **Unit:2** | **Banking Company** | **20-hours** |
| Banking company accounts (New format) | | |
| | | |
| **Unit:3** | **Insurance Company** | **15--hours** |
| Insurance company accounts (New format) | | |
| | | |
| **Unit:4** | **Holding Companies** | **20--hours** |
| Holding companies (New format). | | |
| | | |
| **Unit:5** | **Liquidation of Companies** | **18--hours** |
| Liquidation of companies | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **90--hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1 | T.S.Reddy & Murthy–Corporate Accounting |
| 2 | Jain & Narang-Advanced Accountancy–Kalyani Publishers |
| | |
| | |
| **Reference Books** | |
| 1 | RLGupta -Advanced Accountancy–Sulthan Chand Publishers |
| 2 | Pillai.RSN, Bhagavathy and Uma.SA dvanced AccountancyVol-IIS.ChandCo2016 |
| **Problems–80%andTheory20%** | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://nptel.ac.in/courses/110/104/110104143/ |
| 2 | |
| | |
| Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com | |

| **Mapping with Programme Outcomes** | | | | | |
|---|---|---|---|---|---|
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-V**

| Course code | 53D | TITLE OF THE COURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| **Core-XIV** | | **TAXATION** | **5** | **-** | **-** | **4** |
| **Pre-requisite** | | | **Syllabus version** | | | |

**Course Objectives:**

The main objectives of this course are to:

1. To provide an in-depth knowledge on the provisions of Income Tax.
2. To familiarize the students with recent amendments in Income-tax.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Describe basic concepts of Income tax and Income Tax Act,1961and Determine Residential status | K1 |
| 2 | Describe Income tax provisions relating to computation of Income under the head salary, House property | K2&K3 |
| 3 | To understand the Income tax provisions relating to computation of in come under the head Business and Profession. | K2&K3 |
| 4 | To understand Income tax provisions relating to computation of Income under the head set off and carry forward | K3 |
| 5 | Discuss Procedure for assessment | K3 |

**K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create

| **Unit:1** | **Introduction to Income Tax** | **15--hours** |
|---|---|---|

Income Tax Act 1961 – Important Definitions – classes of Assesses – Residential status – Incidence of Taxations– Exempted income [Income not included in total income]..

| **Unit:2** | **Computation of Income from Salaries & Ho Use Property** | **20--hours** |
|---|---|---|

Computation of Income under various heads. Income from salaries– Income from House Property.

| **Unit:3** | **Computation of income from Business or Profession and Capital Gain** | **20--hours** |
|---|---|---|

Computation of Income under various heads. Business or Profession–Capital Gain.

| **Unit:4** | **Computation of Income from other Sources** | **15--hours** |
|---|---|---|

Income from Sources –set off and carry forward of losses–Deduction in total income.

| | | |
|---|---|---|
| **Unit:5** | **Procedure for Assessment** | **18--hours** |
| Income Tax Authorities and their Powers–filing of Returns–Procedure for Assessment. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **90--hours** |

**Text Book(s)**

| | |
|---|---|
| 1 | Gaur & Narang – Income Tax Law & Practice. |
| 2 | |
| | |

**Reference Books**

| | |
|---|---|
| 1 | Reddy and MurthyT.S - Income Tax Law and Practice Kalyani Publications, New Delhi2019 |
| 2 | Balachandran.V and Thothadri.S-Taxation law and Practice-I Prentice Hall, NewDelhi2019 |

**Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]**

| | |
|---|---|
| 1 | https://swayam.gov.in/search?searchText=direct+tax |
| 2 | https://nptel.ac.in/course.html |
| | |

DistributionofMarks:20%Theory,80%Problems

Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com

**Mapping with Programme Outcomes**

| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-V**

**SubCode:57A Institutional** Training (15 days)**-50marks

**Course objectives**-The purpose of this skill enhancing (Training) core paper is to bridge the theoretical fundamentals with that of actual practice and to inculcate aspire it of inquiry & research rigor to investigate the nuances that go into the working of the industry at large. A part from adapting as team-worker, students are expected to gather, filter the required information and report the dynamics of the chosen industry in a standardized format**.**

**SEMESTER-V**

| Course code | 5ZP | TITLE OF THE COURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| **Skill based Subject-3:** | | **MS Office and Tally 2013 Version (Practical)** | | - | 3 | 2 |
| **Pre-requisite** | | | **Syllabus version** | | | |
| **Course Objectives:** | | | | | | |
| The main objectives of this course are to:<br>Aim to create knowledge on MS words, MS–Excel, MS Access and Power Point to meet the new corporate world. | | | | | | |
| **Expected Course Outcomes:** | | | | | | |
| On the successful completion of the course, students will be able to: | | | | | | |
| 1 | Create mail merge, documents, templates and text formatting | | K1,K2& K6 | | | |
| 2 | Prepare work sheets and drawing graphs | | K1,K2& K6 | | | |
| 3 | Organize data and manipulate files | | K1,K2& K6 | | | |
| 4 | Create new slides antiseptic parts and pictures. | | K1,K2& K6 | | | |
| 5 | Learn to create company, voucher ledger and balance sheet and profit and loss account | | K1,K2& K6 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | |
| **Unit:1** | | | **10--hours** | | | |
| 1. To Prepare a Bio-Data using tables.<br>2. Type the text check spelling and numbering the list items and align, left, right justify.<br>3. To perform a mail merge.<br>4. Prepare a document in a Newspaper Column lay out using Drop cap.<br>5. Page layout, Header and footer for matting. | | | | | | |
| **Unit:2** | | | **8-hours** | | | |
| 1. To prepare a Mark list for Students.<br>2. To calculate simple interest and compound interest.<br>3. Header and footer, page layout. | | | | | | |
| **Unit:3** | | | **10--hours** | | | |
| 1. To prepare a Mark list for student<br>2. To create a Mailing tables | | | | | | |
| **Unit:4** | | | **7-hours** | | | |
| 1. To prepare an Organization Chart<br>2. To implement all the Animations into a slide | | | | | | |

| Unit:5 | | 8--hours |
|---|---|---|
| 1. To create a Company voucher & ledger & record minimum transaction and display the result.<br>2. To prepare a Balance Sheet<br>3. To prepare a Profit & Loss Account. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **45--hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1 | Official Guide to Financial Accounting Using Tally.ERP9 with GST Paper back, Tally Education Pvt. Ltd,2018 |
| 2 | |
| | |
| **Reference Books** | |
| 1 | **RajeshChheda**,LearnTally.ERP9withGSTandE-WayBillPaperback,2018 |
| 2 | |
| | |
| **Related On line Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://swayam.gov.in |
| 2 | |
| | |

Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com

**Mapping with Programme Outcomes**

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

# Sixth Semester

**SEMESTER-VI**

| Course code | 63A | TITLEOFTHECOURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| Core XV | | SECURITIES LAWS AND FINANCIAL MARKET | 4 | - | - | 4 |
| Pre-requisite | | | Syllabus version | | | |

| |
|---|
| **Course Objectives:** |
| The main objectives of this course are to:<br>To Enable the Students to Acquire Knowledge Regarding the Various provisions in Capital Market Legislations. |
| |
| **Expected Course Outcomes:** |
| On the successful completion of the course, students will be able to: |

| | | |
|---|---|---|
| 1 | To learn about financial market. | K1&K2 |
| 2 | Explain Primary & Secondary Markets | K2 |
| 3 | Discuss about the new issue market. | K2 |
| 4 | Understand the concept of mutual fund. | K3 |
| 5 | EnumeratetheknowledgeaboutDepositoriesAct,1996. | K2 |

**K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create

| Unit:1 | Introduction to Financial Market | 10--hours |
|---|---|---|

Financial Market-Capital Market–Money market–Participants and Instruments in Capital market & money market

| Unit:2 | Securities Contract Act & SEBI | 10--hours |
|---|---|---|

Securities Contract (Regulation)Act,1956-ObjectoftheAct-RegulatoryframeworkgoverningIndian Capital market- Role and Powers of SEBI- Recognition of stock exchange- Byelaws-Membership in Stock Exchange-Eligibility-Powers of Central Government

| Unit:3 | New Issue Market | 10-hours |
|---|---|---|

New issue market–Parties involved in the new issue market–Government and Statutory agencies-Collection centers- Placement of issue –Allotment of shares –Investors Protection in the Primary market–secondary market–role of inter-mediaries.

| Unit:4 | Mutual Fund | 15--hours |
|---|---|---|

Mutual Fund–Meaning–Definitions–Types–Performance, Evaluation – SEBI Regulations on mutual fund-Mutual Fund present status

| Unit:5 | Depositories Act | 13--hours |
|---|---|---|

Depositories Act, 1996- Importance-definition –Depository Participants-Dematerialization –Opening of Demate-SEBI Regulation-Credit Rating–Concepts–Importance-Benefits in India –Rating process–Rating symbols

| | | |
|---|---|---|
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars-webinars | | |
| | | |
| | **Total Lecture hours** | **60--hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1 | Security Analysis & Portfolio management-Punithavathi Pandian |
| 2 | Securities Market in India-Balakrishnan &Natras |
| 3 | Dr.A.C.Deepaand N.Kiruthika, Financial Market and Services -Shan lax Publications |
| | |
| **Reference Books** | |
| 1 | Financial Services-Gardon & Natarajan |
| 2 | Investment Management- Avadhani |
| | |
| **Related Online Contents[MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://online-degree.swayam2.ac.in |
| 2 | |
| Course Designed By: Dr.J.ThiraviaMaryGloria thiraviagloria@gmail.com | |

**Mapping with Programme Outcomes**

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-VI**

| Course code | 63B | TITLEOFTHECOURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| Core-XVI | | CORPORATE LAWS | 4 | - | - | 4 |
| Pre-requisite | | | Syllabus version | | | |

**Course Objectives:**

The main objectives of this course are to:

1. To enable the students to acquire knowledge regard the various provisions in Economic Legislations and to know the facts and concepts regarding the Foreign Exchange Management and IP Laws.

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Acquaint the knowledge on Competition Act-2002. | K1 |
| 2 | To know about Environmental Laws. | K2 |
| 3 | To learn about the Foreign Exchange Management Act,1999 | K2 |
| 4 | Understand the Patent Laws Trademarks, Copyright | K3 |
| 5 | To learn about the Consumer Protection Act,1986. | K3 |

**K1**–Remember; **K2**–Understand; **K3**–Apply; **K4**–Analyze; **K5**–Evaluate; **K6**–Create

| Unit:1 | Competition Act | 10--hours |
|---|---|---|

Competition Act-2002-Objectives–Definitions-Competition Commission of India–Anti–Competitive Agreements–abuse of Demine position–Regulation of combinations–Penalties.

| Unit:2 | Environment Laws | 10--hours |
|---|---|---|

Environment Laws

a) Water(preventionandcontrolofPollution)Act–VariousBoardsfunctionsandPowers

b) Air(provisionandcontrolofpollution)Act1981–VariousBoardsfunctionsandPowers.

c) Environmental protection Act – 1986. Legal and regulatory frame work procedures for obtaining various environmental clearances – Role and function of Environmental tribunal / Authority –Appearance before Environment Tribunal / Authority, Environment Audit.

| Unit:3 | FEMA | 10--hours |
|---|---|---|

Foreign Exchange ManagementAct1999–objectives and definitions under FEMA– Dealings in Foreign Exchange–Holding for Foreign Exchange etc. - Current account transactions, Capital; account transactions–Export of goods and reviewed realization and repatriation of foreign exchange–Exemptionsauthorized–person–Penaltiesandenforcement–AppellateTribunaletc.

| Unit:4 | Patent, Trademarks and Copyright | 15--hours |
|---|---|---|

Patent Laws–Trademarks–Copyright-meaning, objectives, registration, infringement.

| | | |
|---|---|---|
| **Unit:5** | **Consumer Protection Act** | **13--hours** |
| Consumer Protection Act,1986–Definitions–Consumer protection councils– Consumer dispute redressal Agencies–Consumer Rights. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **60--hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1 | Economics and other legislation- Gulshan Kapoor |
| 2 | Corporate Laws-Taxman Publications |
| | |
| | |
| **Reference Books** | |
| 1 | Economic Laws-YCSI Study Material |
| 2 | Intellectual Property Rights Law-B.S.Xlasyanan |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://nptel.ac.in/courses/129105674 |
| 2 | |
| | |
| Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com | |

| **MappingwithProgrammeOutcomes** | | | | | |
|---|---|---|---|---|---|
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTERVI**

| Course code | 63C | TITLEOFTHECOURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| CORE: XVII | | MANAGEMENT ACCOUNTING | 5 | - | - | 4 |
| Pre-requisite | | | Syllabus version | | | |

**Course Objectives:**

The main objectives of this course are to:

1.To help the students to acquire knowledge regarding the concepts of management accounting through various techniques

**Expected Course Outcomes:**

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

| | | |
|---|---|---|
| 1 | Explain Management accounting concepts and techniques for business decisions | K1 |
| 2 | Discuss Analysis and interpretation of financial statements | K2& K3 |
| 3 | Prepare fund flow and cash flow statement. | K3 |
| 4 | Prepare Budget and budgetary control | K3& K4 |
| 5 | To learn about concept of capital budgeting. | K4& K5 |

**K1**–Remember; **K2**–Understand; **K3**–Apply; **K4**–Analyze; **K5**–Evaluate; **K6**–Create

| **Unit:1** | **Introduction to Management Accounting** | **15--hours** |
|---|---|---|

Management Accounting – Meaning – Definitions – Scope and Objectives – Advantages – Distinctions between Management and Financial Accounting, Management accounting Vs Cost Accounting.

| **Unit:2** | **Analysis and Interpretation of Financial Statements** | **15--hours** |
|---|---|---|

Analysis and interpretation of Financial statements–Analysis for Liquidity. Profitability and solvency–Accounting ratios- their significance, utility and Limitations.

| **Unit:3** | **Fund Flow and Fund Flow Analysis** | **15--hours** |
|---|---|---|

Fund Flow analysis–Cash Flow analysis.

| **Unit:4** | **Budgets and Budgetary control** | **15--hours** |
|---|---|---|

Budgets and Budgetary control–Objectives, Advantages–Limitations– Preparation of Different type of Budgets-Marginal Costing.

| **Unit:5** | **Capital Budgeting** | **13--hours** |
|---|---|---|

Concept of capital Budgeting–Importance of Capital Budgeting–Kinds of Capital Investment Proposals–Capital investment decisions Capital budgeting methods

| Unit:6 | Contemporary Issues | 2hours |
|---|---|---|
| Expert lectures, on line seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **75--hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1 | MAGESWARI-Management Accounting–Sulthan Chand Publishers |
| 2 | SharmaR.K.,& ShahiK. Gupta Kalyani Publishers, New Delhi 2016 |
| | |
| | |
| **Reference Books** | |
| 1 | ReddyT.S., and Hari Prasad ReddyY-Management Accounting Margham Publications, Chennai 3rd Edition,2005 |
| 2 | Nisar Ahamad- Management Accounting, Anmol Publications Pvt.,Ltd.,,NewDelhi2014 |
| **DistributionofMarks:20%Theory,80%Problems** | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://swayam.gov.in/search?searchText=management+accounting |
| 2 | https://nptel.ac.in/courses/110107127 |
| 4 | |
| DistributionofMarks:20%Theory,80%Problems | |
| Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com | |

**Mapping with Programme Outcomes**

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTERVI**

| **Course code** | 63D | **TITLEOFTHECOURSE** | **L** | **T** | **P** | **C** |
|---|---|---|---|---|---|---|
| **CORE: XVIII** | | **SECRETARIAL AUDIT AND STANDARDS** | **4** | **-** | **-** | **4** |
| **Pre-requisite** | | | **Syllabus version** | | | |

| | | |
|---|---|---|
| **Course Objectives:** | | |
| The main objectives of this course are to:<br>Educate the students about Secretarial Auditors Rights and Duties, report and also audit standard | | |
| | | |
| **Expected Course Outcomes:** | | |
| On the successful completion of the course, students will be able to: | | |
| 1 | Understand Secretarial Auditing advantages and disadvantages | K1 |
| 2 | To gain knowledge about the appointment and Qualification of Secretary in Practice | K1 |
| 3 | To learn the Secretarial standard | K2 |
| 4 | Acquaint the knowledge on Compliance officer | K2 |
| 5 | To learn ICSI structure and role in governance | K3 |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | |

| **Unit:1** | **Secretarial Audit** | **15—hours** |
|---|---|---|
| Secretarial Audit – Introduction – Applicability – purpose – benefits – beneficiaries - appointment – powers -scope – process – duty to fraud report – Steps for preparing for Secretarial Audit: Company's Perspective -penalty for incorrect audit- specimen of qualified secretarial audit report | | |
| | | |
| **Unit:2** | **Company Secretary in Practice** | **15—hours** |
| Company Secretary in Practice-appointment-functions-corporate Law advisory services–tax planning–role-removal-designation to be used by members in practice. | | |
| | | |
| **Unit:3** | **Secretarial standard** | **13—hours** |
| Secretarial standard-Introduction–Meaning-Functions SSB–Need–scope–procedure– Secretarial standard on board meeting–AGM-process of making secretarial standard. | | |
| | | |
| **Unit:4** | **Compliance officer** | **8—hours** |
| Compliance officer–appointment-obligations-compliance certificate-role of company and practicing secretary -filing-board resolution for appointment of compliance officer. | | |
| | | |
| **Unit:5** | **ICSI** | **7—hours** |
| Introduction- ICSI-Structure–functions-AssociateandFellowcompanysecretaries-registerof members- disciplinary mechanism-provisions form is conduct. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **60—hours** |

| **Text Book(s)** | |
|---|---|
| 1 | Advanced Company Law Practice –ICSI |
| 2 | A Text of Company Secretarial Practice–P.K.Ghosh |
| | |

| **Reference Books** | |
|---|---|
| 1 | Company Law and Secretarial Practice– N.D.Kapoor-Sultan Chand &Sons |
| 2 | |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://swayam.gov.in/search?searchText=secretarial+audit |
| 2 | https://nptel.ac.in/courses/129105674 |
| | |
| Course Designed By:Dr.M.Devarajan devamcs@gmail.com | |

**Mapping with Programme Outcomes**

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

# Elective Paper

**SEMESTER-V**

| Course code | 5EA | TITLE OF THE COURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| **Elective-I-A** | | **ADVANCE EXCEL AND POWER B** | **5** | **-** | **-** | **4** |
| **Pre-requisite** | | | **Syllabus version** | | | |

**Course Objectives:**

The main objectives of this course are to:

1. To equip learners with advanced Excel techniques for data analysis and automation, while mastering Power BI for creating interactive dashboards, reports, and data models to drive business intelligence and informed decision-making.

**Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

| | | |
|---|---|---|
| 1 | Gain proficiency in using complex Excel functions (e.g., **VLOOKUP**, **INDEX-MATCH**, **SUMIFS**, and **IF** formulas) to analyze, manipulate, and summarize large datasets. | K1 |
| 2 | Develop the skills to design and visualize data through **pivot tables**, **advanced charts**, and interactive reports in **Excel** | K2 |
| 3 | Automate repetitive tasks and improve workflow efficiency using **Excel Macros**, | K3 |
| 4 | Learn to create interactive **Power BI dashboards** and reports by importing, transforming, and modeling data | K3 |
| 5 | Master **Power BI** for creating **real-time reports** and dashboards, enabling better data-driven decision-making and business insights | K6 |

**K1**–Remember; **K2**–Understand; **K3**–Apply; **K4**–Analyze; **K5**–Evaluate; **K6**–Create

| **Unit:1** | **INTRODUCTION** | **15--hours** |
|---|---|---|

**Introduction to Advanced Excel** : Excel Refresher - Data Handling and Validation - Lookup Functions : VLOOKUP, HLOOKUP - INDEX & MATCH - XLOOKUP

| **Unit:2** | **ADVANCED EXCEL FUNCTIONS AND TOOLS** : | **15-hours** |
|---|---|---|

**Advanced Excel Functions and Tools** : Logical and Text Functions - Date and Time Functions - Financial and Statistical Functions - Data Analysis Tools

| **Unit:3** | **DATA VISUALIZATION AND DASHBOARD CREATION IN EXCEL**: | **15-hours** |
|---|---|---|

**Data Visualization and Dashboard Creation in Excel**: Charting Techniques - Pivot Tables and Pivot Charts - Dashboard Design

| **Unit:4** | **INTRODUCTION TO POWER BI** | **15--hours** |
|---|---|---|

**Introduction to Power BI**: Overview of Power BI - Data Loading and Transformation - Data Modeling in Power BI

| **Unit:5** | **DATA VISUALIZATION AND REPORTING IN POWER BI** | **13--hours** |
|---|---|---|

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|---|---|---|
| **Data Visualization and Reporting in Power BI :** Creating Visual Reports - Advanced Features in Power BI - Power BI Integration and Publishing | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures,on line seminars –webinars | | |
| | | |
| | **Total Lecture hours** | **75--hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1 | “Microsoft Excel Data Analysis and Business Modeling" by **Wayne Winston** |
| 2 | “Power BI Cookbook" by **Brett Powell** |
| | |
| **Reference Books** | |
| 1 | ""Mastering Excel and Power BI for Business Intelligence" by **Reza Rad** |
| | |
| **Related Online Contents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | |
| 1 | https://swayam.gov.in/nd1_noc21_mg57/preview |
| | |
| Course Designed By: Dr Dr.R.Maheswaran Mail ID: rm@kggroup.in | |

**Mapping with Programme Outcomes**

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-V**

| Course code | 5EB | TITLEOFTHECOURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| **Elective-I-B** | | **FINANCIAL MANAGEMENT** | **5** | **-** | **-** | **4** |
| **Pre-requisite** | | | **Syllabus version** | | | |

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|---|---|---|
| **Course Objectives:** | | |
| The main objectives of this course are to:<br>To enable the students to acquire knowledge of Financial Management | | |
| | | |
| **Expected Course Outcomes:** | | |
| On the successful completion of the course, student will be able to: | | |
| 1 | To Understand the financial functions and sources finance | K1 |
| 2 | To understand the cost of capital | K2 |
| 3 | To analyse the financial decision | K2 |
| 4 | To discuss the capital structure and determinants of dividend policy | K3 |
| 5 | To evaluate working capital structure and cash management | K3 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | |

| | | |
|---|---|---|
| **Unit:1** | **Financial Function** | **15-hours** |
| (Theory Only) Financial Function : meaning – Definition and scope of finance functions – Objectives of financial management–Profit maximization and wealth maximization. Sources of finance–Short term –Bank sources – long term–shares –debentures, preferred stock–debt. | | |
| | | |
| **Unit:2** | **Financing Decision and Leverage** | **15-hours** |
| Problem & Theory Questions) Financing Decision: Cost of Capital–Cost of specific Source of capital – Equity – Preferred stock debt – reserves – weighted average cost of capital, Operating leverage and financial leverage | | |
| | | |
| **Unit:3** | **Capital Structure & Dividend Policy** | **15--hours** |
| (Theory Only) Capital structure – Factors influencing capital structure – optimal capital structure – Dividend and dividend policy: Meaning, classification– sources available for dividends – Dividend policy-general determinants of dividend policy. | | |
| | | |
| **Unit:4** | **Working Capital Management** | **15--hours** |
| (Theory Only) Working Capital Management: Working capital management-concepts–importance – Determinants of working capital. Cash Management: Motive for holding cash – Objectives and Strategies of cash management. Receivable Management: Objectives – Cost of Credit Extension, benefits – credit policies–credit terms–collection polices. | | |
| | | |
| **Unit:5** | **Capital Budgeting** | **13--hours** |
| Capital Budgeting–Meaning–Objectives-various types capital budgeting. | | |
| | | |

| | | |
|---|---|---|
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars –webinars | | |
| | | |
| | **Total Lecture hours** | **75--hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1 | T.m.Pandey-Financial Management. |
| 2 | S.N.Maheswari-Management Accounting |
| | |
| **Reference Books** | |
| 1 | P.V.Kulkarni-Financial Management. |
| 2 | KhanandJain-Financial Management –A Conceptual Approach |
| **Theory carries 80 Marks, Problems carry 20 Mark)** | |
| **Related Online Contents [MOOC,SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://nptel.ac.in/courses/110105156?utm_source=chatgpt.com |
| 2 | https://onlinecourses.nptel.ac.in/noc21_mg06/preview?utm_source=chatgpt.com |
| | |
| CourseDesignedBy:Mrs.K.PoongodiPoongodi.Sk5@gmail.com | |

**Mapping with Programme Outcomes**

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-V**

| Course code | 5EC | TITLEOFTHECOURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| Elective–I–C | | BUSINESS ENVIRONMENT | 5 | - | - | 4 |
| Pre-requisite | | | Syllabus version | | | |

**Course Objectives:**

The main objectives of this course are to:

To enable to student, learn the concept and significance of Business environment and acquire knowledge about ethical values.

**Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

| | | |
|---|---|---|
| 1 | TogainknowledgeabouttheconceptandsignificanceofBusinessenvironment | K1 |
| 2 | To acquire knowledge about ethical values. | K2 |
| 3 | To learn about global management issues in business | K2 |
| 4 | To study about fiscal policy and direct and indirect taxes | K3 |
| 5 | To know about the role of FEMA and SEBI in the business | K3 |

**K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create

| Unit:1 | Introduction to Business Environment | 10--hours |
|---|---|---|

Businessenvironment-Theconceptandsignificance-constituentsofbusinessenvironment - Business and society, Business & ethics - Social responsibility – Environmental Pollution and control. Business and culture

| Unit:2 | Ethics and Theories | 15--hours |
|---|---|---|

Managing Ethics - Frame work of organizational ethic theories and sources, ethics across cultures, factors influencing business ethics, ethical decision making, ethical values and stakeholders, ethics and profit.

| Unit:3 | Multi National Corporations | 15--hours |
|---|---|---|

Global Management Issues- MNCs Politics and Environment Multinational corporations and Government relationship, Business in Politics, Managing environmental quality, Ethics & Profit in Business.

| Unit:4 | Fiscal Policy | 15-hours |
|---|---|---|

Fiscal Policy - Central finances and New fiscal policy - Direct and indirect Tax structure, Service Tax problems and reforms-Expenditure Tax- Public debts & deficit financing.

| Unit:5 | Legal environment of Business | 13--hours |
|---|---|---|

Legal environment of business-.Foreign Exchange Management Act-SecuritiesandExchangeBoardofIndiaAct-Customs&CentralExciseAct—Pattents Act

| **Unit:6** | **Contemporary Issues** | **2hours** |
|---|---|---|
| Expert lectures, online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **75--hours** |

| **Text Book(s)** | |
|---|---|
| 1 | Adhikari M-Economic Environment to management |
| 2 | Francis Cherunilam-Business Environment |
| 3 | Pruti S.-Economic & Managerial Environment in India |

| **Reference Books** | |
|---|---|
| 1 | Shaikh Saleem–Business Environment, Pearson Education,2006 |
| 2 | Davis & Keith William C.Frederik-Businessand society |
| 3 | Amarchand D-Government and Business |

| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
|---|---|
| 1 | https://onlinecourses.swayam2.ac.in/cec24_cm09/preview?utm_source=chatgpt.com |
| 2 | https://onlinecourses.nptel.ac.in/noc21_mg30/preview?utm_source=chatgpt.com |

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**Mapping with Programme Outcomes**

| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-VI**

| Course code | 6EA | TITLEOFTHECOURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| Elective–II-A | | GOODSAND SERVICES TAX(GST) | 5 | - | - | 4 |
| Pre-requisite | | | Syllabus version | | | |

| |
|---|
| **Course Objectives:** |
| The main objectives of this course are to:<br>Understand the traders who are responsible to pay GST to State Government and exempt ions, provisions relate to exemption from registration and e-filing. |
| |
| **Expected Course Outcomes:** |
| On the successful completion of the course, student will be able to: |

| | | |
|---|---|---|
| 1 | Explaining features of GST, various indirect taxes subsuming in GST, Constitutional amendment and benefits of GST | K1 |
| 2 | Provides information to understand the traders who are responsible to pay GST to State Government and exemptions | K1&K2 |
| 3 | Regulates the procedure and time for registration of traders and provide awareness relates to exemption from registration | K1&K2 |
| 4 | Demonstrate the documents which is necessity to filing regards outward goods, inward goods, annual Returns and claims. | K2&K3 |
| 5 | Defines about GST network and structure of e-filling. | K2&K3 |

**K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create

| Unit:1 | Introduction to Goods and Services Tax (GST) | 15—hours |
|---|---|---|
| **Introduction to Goods and Services Tax (GST)**<br>Objectives and basic scheme of GST, meaning –Salient features of GST –Subsuming of taxes – Benefits of implementing GST – Constitutional amendments – Structure of GST – Central GST | | |
| **Unit:2** | **CGST Act, SGST Act (Tamilnadu State)** | **15—hours** |
| **CGST Act, SGST Act (Tamilnadu State):** Salient features of CGST Act, SGST Act (Tamilnadu State)–Meaning and Definitions– Tamilnadu GST Council–Rates of GST | | |
| **Unit:3** | **Procedure and Levy Under GST** | **15—hours** |
| **Procedure and Levy Under GST:** Registration under GST: Procedure for registration- Persons liable for registration – Persons not liable for Registration–Compulsory registration– Exempted goods and services | | |

| | | |
|---|---|---|
| **Unit:4** | **Assessment and Returns** | **15—hours** |
| **Assessment and Returns:** Furnishing details of outward supplies and inward supplies, first return–Claim of input tax credit– Annual return and final return–Assessment of tax and tax liability. | | |
| | | |
| **Unit:5** | **GST and Technology-** | **13—hours** |
| **GST and Technology-** GST Network–Structure–Powers and Functions | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **75—hours** |

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|---|---|
| **Text Book(s)** | |
| 1 | Deloitte–GST Era Beckons, Wolters Kluwer. |
| 2 | Dr.M.Vaanmalar, Indirect Tax–Firsching Publications |
| 3 | Goods&ServiceTax–IndiaJourney–N.K.Gupta&SunnaniaBatia–Barat'sPublication |
| | |
| **Reference Books** | |
| 1 | All About GST–V.S.Datey–Taxman's |
| 2 | Guide to GST–CA. Rajat Mohan |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://onlinecourses.nptel.ac.in/noc24_mg138 |
| 2 | https://swayam.gov.in |
| 4 | |
| | |
| CourseDesigned By: Mrs.K.Poongodi Poongodi.Sk5@gmail.com | |

| Mapping with Programme Out comes | | | | | |
|---|---|---|---|---|---|
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-VI**

| | | | | | | |
|---|---|---|---|---|---|---|
| **Course code** | **6EB** | **TITLEOFTHECOURSE** | **L** | **T** | **P** | **C** |
| | **Elective – II B** | **CYBER SECURITY LAWS** | **5** | **-** | | **4** |
| | **Pre-requisite** | | **Syllabus Version** | | | |

**Course Objectives:**

The main objectives of this course are to:
To provide learners with an understanding of **cybersecurity laws**, including data protection, privacy regulations, and legal frameworks to safeguard digital information and ensure compliance with cyber laws.

**Expected Course Outcomes:**
On the successful completion of the course, students will be able to:

| | | |
|---|---|---|
| 1 | Gain knowledge of the key **cybersecurity laws** and regulations, | K1 |
| 2 | Learn the principles of **data protection** and **privacy regulations** | K2 |
| 3 | Understand the legal consequences of **cybercrimes** such as **hacking**, **identity theft**, and **phishing**, and how to address them within the legal framework. | K2 |
| 4 | quip learners with an understanding of **cyber torts** like **cyber defamation**, | K3 |
| 5 | To provide learners with a comprehensive understanding of **e-commerce concepts** | K3 |
| | **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | |

| | | |
|---|---|---|
| **Unit:1** | **Introduction to Cyber space** | **15-hours** |
| Introduction to Cyber space, Need for Cyber Law. Cyber Jurisprudence at International and Indian Level. Cyber Law - International Perspectives-UN & International Telecommunication Union (ITU) Initiatives, Council of Europe - Budapest Convention on Cybercrime, Asia-Pacific Economic Cooperation (APEC), Organization for Economic Co-operation and Development (OECD), World Bank, Commonwealth of Nations | | |
| **Unit:2** | **Cyberspace-Freedom** | **15--hours** |
| Constitutional & Human Rights Issues in Cyberspace-Freedom of Speech and Expression in Cyberspace. Right to Access Cyberspace – Access to Internet. Right to Privacy. Right to Data Protection | | |
| **Unit:3** | **Cyber Crimes** | **15--hours** |
| Cyber Crimes & Legal Framework-Cyber Crimes against Individuals, Institution and State, Hacking, Digital Forgery, Cyber Stalking/Harassment, Cyber Pornography, Identity Theft & Fraud, Cyber terrorism, Cyber Defamation, Different offences under IT Act, 2000. | | |
| **Unit:4** | **Cyber Torts** | **13—hours** |
| Cyber Torts-Cyber Defamation, Different Types of Civil Wrongs under the IT Act, 2000. Intellectual Property Issues in Cyber Space. Interface with Copyright Law. Interface with Patent Law. Trademarks & Domain Names Related issues | | |
| **Unit:5** | **E Commerce - Dispute Resolution in Cyberspace** | **15 --hours** |
| E Commerce-Concept, E-commerce-Salient Features, Online approaches like B2B, B2C & C2C.Online contracts, Click Wrap Contracts, Applicability of Indian Contract Act, 1872. Dispute Resolution in Cyberspace-Concept of Jurisdiction, Indian Context of Jurisdiction and IT Act, 2000. International Law and Jurisdictional Issues in Cyberspace. Dispute Resolutions | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |

| | | |
|---|---|---|
| | | |
| | Expert lectures, online seminars –webinars | |
| | | |
| | **Total Lecture hours** | **60--hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1 | Cyber Law: A Guide to Internet Law in India" **Author**: **Pavan Duggal Edition**: 2021 Edition **Publisher**: **S. Chand & Co.** |
| 2 | "Cyber Law and Cyber Security" **Author**: **Nidhi Single Edition**: 2020 Edition **Publisher**: **LexisNexis India** |
| **Reference Books** | |
| 1 | "Cyber Law and E-Commerce" **Author**: **M. S. Prabhakar Edition**: 2019 Edition **Publisher**: **Wiley India** |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://nptel.ac.in/courses/106/106/106106185/ |
| 2 | https://www.edx.org/course/cybersecurity-and-privacy-law |
| Course Designed By: Dr.M.Baby mbabymurugesan@gmail.com | |

**Mapping with Programme Out comes**

| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
|---|---|---|---|---|---|
| **CO1** | S | S | M | S | M |
| **CO2** | M | S | M | S | M |
| **CO3** | S | S | M | M | S |
| **CO4** | S | M | M | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-VI**

| Course code | 6EC | TITLEOFTHECOURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| **Elective-II-C** | | **SECURITY MANAGEMENT** | **5** | **-** | **-** | **4** |
| **Pre-requisite** | | | **Syllabus version** | | | |

**Course Objectives:**

The main objectives of this course are to be:

To Enable the Students to Acquire Knowledge Regarding the Various provision Capital Market Legislations.

**Expected Course Out comes:**

On the successful completion of the course, student will be able to:

| | | |
|---|---|---|
| 1 | To learn about financial market. | K1&K2 |
| 2 | Explain Primary & Secondary Markets | K2 |
| 3 | Discuss about new issue market. | K2 |
| 4 | Understand the concept of mutual fund. | K3 |
| 5 | EnumeratetheknowledgeaboutDepositoriesAct,1996. | K2 |

**K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create

| **Unit:1** | **Financial Market** | **15--hours** |
|---|---|---|

Financial Market-Capital Market–Money market–Participants and Instruments in Capital market & money market

| **Unit:2** | **Securities Contract (Regulation)Act** | **15--hours** |
|---|---|---|

Securities Contract (Regulation)Act,1956-ObjectoftheAct-RegulatoryframeworkgoverningIndian Capital market- Role and Powers of SEBI- Recognition of stock exchange- Byelaws- Membership in Stock Exchange-Eligibility-Powers of Central Government

| **Unit:3** | **New Issue Market and Secondary Market** | **15--hours** |
|---|---|---|

New issue market–Parties involved in the new issue market–Government and Statutory agencies- Collection centers- Placement of issue –Allotment of shares –Investors Protection in the Primary market–secondary market–role of inter-mediaries.

| **Unit:4** | **Mutual Fund** | **15--hours** |
|---|---|---|

Mutual Fund–Meaning–Definitions–Types–Performance, Evaluation – SEBI Regulations on mutual fund-Mutual Fund present status

| **Unit:5** | **Depositories Act** | **13--hours** |
|---|---|---|

Depositories Act, 1996- Importance-definition –Depository Participants-Dematerialization – Opening of Demate-SEBI Regulation-Credit Rating–Concepts–Importance-Benefits in India – Rating process–Rating symbols

| **Unit:6** | **Contemporary Issues** | **2hours** |
|---|---|---|
| Expert lectures, online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **75-hours** |

| **Text Book(s)** | |
|---|---|
| 1 | Security Analysis & Portfolio management-Punithavathi Pandian |
| 2 | Securities Market in India – Balakrishnan & Natras |
| | |
| **Reference Books** | |
| 1 | Financial Services- Gardon &Natarajan |
| 2 | Investment Management-Avadhani |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://www.nptel.ac.in/courses/106106248?utm_source=chatgpt.com |
| 2 | https://www.nptel.ac.in/courses/110105094?utm_source=chatgpt.com |
| 4 | |
| | |
| Course Designed By: Dr.D.Yuvaraaj Yuvakirthik73@gmail.com | |

**Mapping with Programme Out comes**

| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

*S-Strong; M-Medium L-Low

**SEMESTER-VI**

| | | | | | | |
|---|---|---|---|---|---|---|
| **Course code** | **6ED** | **TITLEOFTHEPAPER** | **L** | **T** | **P** | **C** |
| **ELECTIVE-III-A** | | **CORPORATE GOVERNANCE** | **5** | **-** | **-** | **4** |
| **Pre-requisite** | | | **Syllabus version** | | | |
| **Course Objectives:** | | | | | | |
| The main objectives of this course are to:<br>To enable the students to learn Corporate Governance, Corporate Social Responsibility, Ethics and Sustain ability of Corporate World | | | | | | |
| **Expected Course Out comes:** | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | To recall corporate emergence of corporate governance | | | | | K1 |
| 2 | To understand legal position and liabilities of governance e committees | | | | | K2 |
| 3 | To analyses business ethics | | | | | K2 |
| 4 | To discuss Corporate Social Responsibility in India | | | | | K2 |
| 5 | To enumerate recent trends of Corporate Sustainability | | | | | K3 |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | |
| **Unit:1** | | **Introduction to Corporate Governance** | **15-hours** | | | |
| Introduction of Corporate Governance – Definitions – Need – Features – Objective Elements of Good Governance – Principles for Periodic Disclosure-Corporate Governance Theories -Governance Developments In India - Confederation of Indian Industry (CII)- Kumar Mangalam Birla Committee (2000)-N.R.Narayana Murthy Committee(2003)- Governance Under Companies Act, 2013. | | | | | | |
| **Unit:2** | | **Board Committees** | **15--hours** | | | |
| Board Committees-Need and Advantages-Various Committees- Audit Committee-Nomination and Remuneration -Stakeholders Relationship- Corporate Governance Committee- Regulatory, Compliance and Government Affairs Committee–Science Technology And Sustainability Committee-Risk Management Committee. | | | | | | |
| **Unit:3** | | **Business Ethics** | **15--hours** | | | |
| Ethics-The Concept of Business Ethics-Theories -Scope of-Organization Structure and Ethics-Role of Board of Directors - Code of Ethics - Code of Conduct - Model Code & Ethics – Credo -Training And Communication - Ethics Committee - Functions - Integrity Pact - Whistle Blower Policy-Mechanism-Social and Ethical Accounting-Principles-Ethics Audit and Dilemma. | | | | | | |
| **Unit:4** | | **Corporate Social Responsibility** | **15-hours** | | | |
| Corporate Social Responsibility-Definitions-Importance -Essentials-Factors Influencing CSR-Principles-Triple Bottom Line Approach National Voluntary Guidelines on Social, Environmental And Economic Responsibilities of Business-CSRUMDER-Applicability of CSR Policy-of CSR Committee-Contents of CSR Policy-Expenditure-Board's Responsibility-Reporting And Auditing | | | | | | |

| **Unit:5** | **Corporate Sustainability** | **13-hours** |
|---|---|---|
| Corporate Sustainability -and CSR - Government Role in Improving Sustainability Reporting – KYOSEI - Triple Bottom Line (TBL) -Benefits- Sustainability Indices - Sustainability Reporting Framework in India - Challenges in Reporting - Contemporary Developments- Integrated Reporting -Relation Between Integrated Reporting and Sustainability Reporting. | | |
| | | |
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars-webinars | | |
| | | |
| | **Total Lecture hours** | **75-hours** |

| | |
|---|---|
| **Text Book** | |
| 1 | Dr.M.Devarajan - Corporate Governance-Narain Publications, Chennai |
| 2 | Dr.S.S.Khanka-S.Chand - Business Ethics and Corporate Governance |
| 3 | CorporateGovernance–The new paradigm–N.Gopalsamy Wheeler Publishing. |
| | |
| **Reference Books** | |
| 1 | Corporate Governance-Dr.S.Singh-Excel Books. |
| 2 | ICSI Material |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://swayam.gov.in/search?searchText=corporate+governance |
| 2 | https://www.nptel.ac.in/courses/110106141 |
| | |
| Course Designed By: Dr.M.Devarajan devamcs@gmail.com | |

**Mapping with Programme Outcomes**

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-VI**

| | | | | | | |
|---|---|---|---|---|---|---|
| **Course code** | **6EE** | **TITLEOFTHECOURSE** | **L** | **T** | **P** | **C** |
| **Elective-III-B** | | **MANAGEMENT INFORMATIONSYSTEM with AI** | **5** | **-** | **-** | **4** |
| **Pre-requisite** | | | **Syllabus version** | | | |

| | | |
|---|---|---|
| **Course Objectives:** | | |
| The main objectives of this course are to: | | |
| | | |
| **Expected Course Outcomes:** | | |
| On the successful completion of the course, student will be able to: | | |
| 1 | Grasp the core principles of **Management Information Systems (MIS)** | K1 |
| 2 | generate actionable insights, thereby improving business intelligence | K2 |
| 3 | enhance data analysis and decision support systems. | K2 |
| 4 | Learn how **Artificial Intelligence (AI)** technologies such as **machine learning** | K3 |
| 5 | improving business intelligence and environment | K3 |
| **K1**–Remember; **K2**–Understand; **K3**–Apply; **K4**–Analyze; **K5**–Evaluate; **K6**–Create | | |

| | | |
|---|---|---|
| **Unit:1** | **MANAGEMENT INFORMATION SYSTEM -** | **15--hours** |
| Management Information System: Meaning Features Requisites of an effective MIS-MIS Model-Components-Subsystems of an MIS-Role and Importance Corporate Planning for MIS-Growth of MIS in an Organisation- Centralisation Vs.Decentralisation of MIS. Support-Limitations of MIS | | |
| | | |
| **Unit:2** | **SYSTEM CONCEPTS & BUSINESS AND MANAGEMENT** | **15--hours** |
| Systems Concepts - Elements of a System-Characteristics of a system Types of System-Categories of Information System-System Development Life Cycle- System Enhancement-Information Systems in Business and Management- Transaction Processing System-Information Repeating and Executive Information System. | | |
| **Unit:3** | **DATABASE MANAGEMENT SYSTEMS & FUNCTIONAL MANAGEMENT INFORMATION SYSTEM -** | **15--hours** |
| Database Management Systems – Conceptual Presentation – Client Server Architectures - Networks – Business Process Re–Engineering [BPR]- Functional Management Information System- Financial Accounting Marketing Production Human Resource Business Process Outsourcing. | | |
| **Unit:4** | **ARTIFICIAL INTELLIGENCE** | **15--hours** |
| What is AI-Scope and applications of AI-Ethical considerations-The future of AI | | |
| **Unit:5** | **INTELLIGENT AGENT AND ENVIRONMENT -** | **13--hours** |
| Agents and their environments-Types of agents-Problem-solving and search-Constraint satisfaction | | |

| | | |
|---|---|---|
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars –webinars | | |
| | | |
| | **Total Lecture hours** | **75--hours** |

| Text Book(s) | |
|---|---|
| 1 | James AO"Brien, "Management Information Systems" TataMcGrawHillFourthEdition,1999. |
| 2 | Effy Oz, "Management Information Systems", Vikas Publishing Housie,Third Edition |
| **Reference Books** | |
| 1 | Laudon &Laudon, "Management InformationSystem"Eightedition,Pearson,2003. |
| | |
| **Related Online Contents[MOOC,SWAYAM, NPTEL, Websitesetc.]** | |
| 1 | https://swayam.gov.in/search?searchText=management+information+system |
| 2 | https://nptel.ac.in/course.html |
| Course Designed By Dr.R.Maheswaran Mail ID: rm@kggroup.in | |

**Mapping with Programme Outcomes**

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

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

**SEMESTER-VI**

| Course code | 6EF | TITLEOFTHECOURSE | L | T | P | C |
|---|---|---|---|---|---|---|
| Elective–III-C | | ORGANIZATIONAL BEHAVIOUR | 5 | - | - | 4 |
| Pre-requisite | | | Syllabus version | | | |

| | | |
|---|---|---|
| **Course Objectives:** | | |
| The main objectives of this course areto:<br>To enable the students to learn principles, concepts of Business, nature and types of business organizations | | |
| | | |
| **Expected Course Out comes:** | | |
| On the successful completion of the course, student will be able to: | | |
| 1 | To understand the nature and types of Business Organisation | K1&K2 |
| 2 | Develop an idea about the various sources of finance of a business. | K1&K2 |
| 3 | Gain knowledge about the personality attributes OB | K2 |
| 4 | To analyse the decision-making process. | K2 |
| 5 | To know about the power, policies and conflicts in a business organization. | K3 |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | |

| | | |
|---|---|---|
| **Unit:1** | **Organizational Behavior.** | **15--hours** |
| Definition–nature scope–contributing disciplines to the field of organizational behavior - Historical evolution of organizational behavior. | | |
| | | |
| **Unit:2** | **Attributes Influencing Organization Behavior** | **15--hours** |
| Major personality attributes influencing OB – Organizational application of learning application of perception in the organization–decision making–values– attitudes. | | |
| | | |
| **Unit:3** | **The Group** | **15-hours** |
| Definition – classification – group development – group structure – group decision – making – teams, power–policies–conflicts | | |
| | | |
| **Unit:4** | **Motivation and Leadership** | **15-hours** |
| Motivation – meaning – process – early theories – contemporary theories-application of motivation techniques – leadership – definition – characteristics – functions – styles –theories: Trait theories–behavioral theories–contingency theories–recent approaches | | |
| | | |
| **Unit:5** | **Organizational System and Dynamics** | **13--hours** |
| System approach to organization – organizational culture – management of change. Need resistance – organizational development: Meaning – characteristics – Techniques –organizational effectiveness | | |

| | | |
|---|---|---|
| **Unit:6** | **Contemporary Issues** | **2hours** |
| Expert lectures, online seminars–webinars | | |
| | | |
| | **Total Lecture hours** | **75-hours** |

| | |
|---|---|
| **Text Book(s)** | |
| 1 | Y.K.Bhushan–Business Organisation and Management–Sultan chand & sons |
| 2 | Shukla-Business Organisation and Management–S.Chand & Company Ltd., |
| | |
| **Reference Books** | |
| 1 | Robbins1998OrganizationalBehaviour, New Delhi, Prentice Hall of India Pvt Ltd |
| 2 | FreedLuthans1998OrganizationalBehaviour, New Delhi, MC Graw Hill International Edition |
| | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://onlinecourses.nptel.ac.in/noc22_mg78/preview?utm_source=chatgpt.com |
| 2 | https://nptel.ac.in/courses/110106145?utm_source=chatgpt.com |
| | |
| Course Designed By:Dr.D.Yuvaraaj Yuvakirthik73@gmail.com | |

**Mapping with Programme Outcomes**

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
|---|---|---|---|---|---|
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | S | M | S |

S-Strong;M-Medium;L-Low

# Annexure

**BHARATHIAR UNIVERSITY: : COIMBATORE 641 406**

**GUIDELINES FOR CONDUCTING VALUE ADDED COURSES**

**Course Structure**

1. The request for approval of syllabus by the concerned authorities is mandatory at least 15 days before the date of commencement of the course. The Syllabus (15/30 hours), Schedule and the Details of Faculty handling the course approvedbytheDepartmentalCommitteeandforwardedbyHeadoftheDepartmentshould been closed.

   a. Thecourseofferedshouldnotbethesameasanycourselistedinthecurriculum of the respective programme/ or any other programme offered in University /Colleges.
   b. Thevalueaddedcoursesmaybealsoconductedduringweekends/vacationperiod.
   c. The course can be offered any semester in the PG Programmes.
   d. Industryexperts/eminentacademiciansfromotherInstitutesarealsoeligibleto offer the value-added course.
   e. The course can be offered only if thereareatleast10 students opting for it.
   f. The students may be allowed to take value added courses offered by other departments after obtaining permission from Head of the Department offering the courses.

**Duration**

2. The duration of value-added courses is 15 (30) periods of theory or a maximum of theory and Laboratory courses and the course can have a maximum of three hours per day.

   For the one (two) credit courses either 15 (30) periods of theory or a combination of theory and Laboratory may be offered.

   Where,**2 periods** of laboratory=**1 period** of theory

**Evaluation**

3. The value-added coursesshallcarry100marks and shall be evaluated through **Internal assessments only**.

a. Two Assessments shall be conducted preferably one in the middle andthe other at the end of the course by the Department concerned.
b. The duration of assessment is one hour each.
c. The total marks obtained in the tests shall be reduced to 100 marksand rounded to the nearest integer.
d. The Head of the Department may identify a faculty member as coordinator for the course. A committee consisting of the Head of the Department, staff handling the course (if available), coordinator and a senior FacultymembernominatedbytheHeadoftheDepartmentshallmonitortheevaluation process. The grades shall be assigned to the students by the above committee based on the irrelative performance.
e. The coordinator for the course is responsible for maintaining andprocessing their cords with regard to assessment marks and results.

**Passing Requirement and Grading**

4. Thepassingrequirementforvalueaddedcoursesshallbe50%ofthemarksprescribedforthecours e**(Internal assessment only)**

a. The grades O, A+, A, B+, B obtained for the one/two credit shall figure in the Mark sheet under the title **'Value Added Courses'**. The other grades RA, SA **will not figure in the mark sheet.**
b. Thecreditsearnedthroughvalueaddedcoursesshallnotbeconsideredforcalculating GPA and CGPA.
c. The credits earned through value added courses shall not be considered for classification ofdegree.
d. If the course is offered during any semester, it will appear in that semester's mark sheet. However, if the course is offered in summer / winter vacations, the course will be included in the grade sheet of the subsequent semester.

**Maximum Number of Courses**

5. A student can earn a maximum of 3 credits during the entire programme of study by attending value added courses which would be over and above the required maximum number of credits for the award of the degrees.

**Financial Commitment**

6. The expenditure to be incurred for the conduct of value-added courses should be metfromnominalfeescollectedfromthestudentsataratefixedbytheUniversity.However any additional expenditure may be supporte
7.
8.
9. d by the funds of the Department.

B.Com. Corporate Secretaryship 2020-21 onwards - Affiliated Colleges - Annexure No.
SCAA DATED: 23.09.2020

**APPLICATIONFORCONDUCTINGVALUE ADDEDCOURSES**

1. Name of the Department:
2. PG programme:

**3. Details of the Value-Added Courses:**

a. Name of the Value-Added Courses
b. Type of Value-Added Courses (Theory/Lab/Lab integrated Theory/others)
c. Short Description — Enclosure1enclosed-YES/NO
d. Syllabus including Reference — Enclosure2enclosed-YES/NO

**4. Target audience:** Semester
(indicate if more than on e)
Others

**5. Details of Faculty handling the course:**

a. Name of the Faculty handling the Value-added course
b. Details including designation and expertise — Enclosure3enclosed-YES/NO
c. Contact details
Email ID :
Phone No :

6. **Tentative Time Table** including dates Of internal assessments : Enclosure4enclosed-YES/NO
7. Number of students opting for the course:
8. Department Consultative Committee-Minutes : Enclosure5enclosed-YES/NO
9. Name and Designation of the Coordinator:

Head of the Department
(with date & seal)

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**Note:**

* **Fees if any**

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SCAA DATED: 23.09.2020

## DETAILSOFCOMPLETIONOFVALUE ADDEDCOURSE

Name of the Department :

Name of the Value-Added course offered :

Name of the Faculty offered the course :Academic/Industry

Name of the coordinator :

E-mail :

Contact :

Details of students attended the course:

| S. No | Name of the stud ent | Reg. No. | Programme | Semester | Marks | Grade |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

**(Faculty handling the (Senior Faculty nominated by HOD) course (if available))**

**(Coordinator)** **(Head of the Department**(withdate&seal)