

B.Com. GST

Syllabus

AFFILIATED COLLEGES

Program Code:42E

2026 – 2027 onwards



BHARATHIAR UNIVERSITY

(A State University, Accredited with "A++" Grade by NAAC,
Ranked 21st among Indian Universities by MHRD-NIRF)

Coimbatore-641046, TamilNadu, India

BHARATHIAR UNIVERSITY COIMBATORE - 641046**B.Com. GST Curriculum**

(Forth students admitted during the academic year 2027–27 onwards)

PART	COURSE TITLE	Credits	Hours	Maximum Marks			
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
I	Language-I	4	6		25	75	100
II	English-I	4	6		25	75	100
III	Core I – Financial Accounting I	4	6		25	75	100
III	Core II –Tax System in India	4	5		25	75	100
III	Allied :I-Business Economics	3	5		20	55	75
IV	Environmental Studies	2	2		-	50	50
Total		21	30		120	405	525
SECOND SEMESTER							
I	Language-II	4	6		25	75	100
II	English-II	2	4		25	25	50
	Language proficiency for employability Naan Mudhalvan Scheme http://kb.naanmudhalvan.in/BharathiarUniversity (BU)	2	2		25	25	50
III	Core III– Financial Accounting II	4	6		25	75	100
III	Core IV– Fundamentals of GST	2	5		25	75	100
III	Allied Paper II: Mathematics For Business	3	5		20	55	75
IV	Value Education–Human Rights	1	1		-	25	25
IV	Disaster Management	1	1		25		25
Total		19	30		170	355	525
THIRD SEMESTER							
I	Language-III	4	6		25	75	100
II	English-III	4	4		25	75	100
III	Core V – Corporate Accounting	4	4		25	75	100
III	Core VI–Principles of Marketing	3	3		25	75	100
III	Core VII–Classification under GST	3	4		25	75	100
III	Allied Paper III : Statistics for Business	3	4		30	45	75
IV	Skill Based Subject I: Executive Business Communication	2	3		30	45	75
V	Tamil /Advanced Tamil (or) Non-Major Elective–I:Yoga for Human Excellence /Women’s Rights /Constitution of India	1	1		-	25	25
VI	Health and Wellness	1	1		25		25
Total		25	30		185	515	700
FOURTH SEMESTER							
I	Language-IV	4	6		25	75	100
II	English-IV	4	4		25	75	100
III	Core VIII – Registration & Valuation under GST	4	3		25	75	100
III	Core IX –Financial Management	4	3		25	75	100
III	Core X – Business Regulatory Framework	4	3		25	75	100
III	Core XI – Higher Corporate Accounting	4	3		25	75	100
III	Allied : IV : Indian economy	3	3		30	45	75

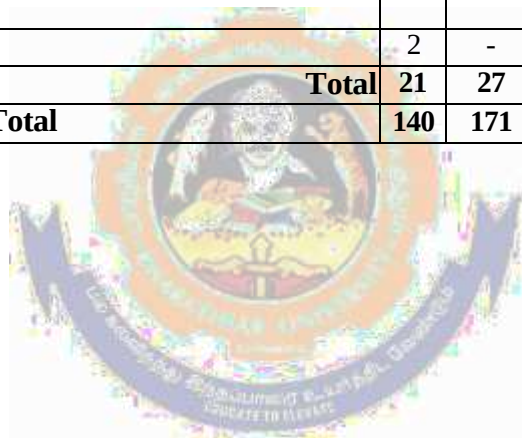
IV	Skill based Subject – 2 Naan Mudhalvan office Fundamentals http://kb.naanmudhalvan.in/Bharathiar University)	2		3	25	25	50*
IV	Tamil/Advanced Tamil (or) Non-major elective–II: General Awareness	2	2	-	50	50	
Total		31	27	3	205	570	775

FIFTH SEMESTER

III	Core XII – Income Tax law and Practice	4	5		25	75	100
III	Core XIII – Assessment & Administration of GST	4	5		25	75	100
III	Core XIV –Cost Accounting	4	5		25	75	100
III	Core XV –Company Law	4	4		25	75	100
III	Core XVI-Banking Law, Theory & Practices	3	4		30	45	75
III	Elective–I: A. Legal aspects of business B. Consumer Protection Law C. Corporate Governance	2	4		30	45	75
IV	Skill Based Subject –III : Fundamentals of Entrepreneurship	2	-	3	30	45	75
Total		23	27	3	190	435	625

SIXTH SEMESTER

III	Core XVII –Management Accounting	4	6		25	75	100
III	Core XVIII –Principles of Auditing	2	5		25	75	100
III	Core XIX –Introduction to Customs Law	4	5		25	75	100
III	Core XX –GST Practical training	3	-	3	30	45	75
III	Elective–II: A. Corporate Law B. Introduction to Industry 4.0 C. Business Research Methods	2	4		30	45	75
III	Elective–III: A. Cyber Law B. E-Commerce C. Project & Viva Voce	2	4		30	45	75
IV	Skill based Subject-IV : Naan Mudhalvan –Fin Tech Course – 2 (Capital Markets /Digital Marketing / Operational Logistics) http://kb.naanmudhalvan.in/Bharathiar University (BU)	2	3		25	25	50*
V	Extension Activities	2	-		50	-	50
Total		21	27	3	240	385	625
Grand Total		140	171	9	1085	2690	3775

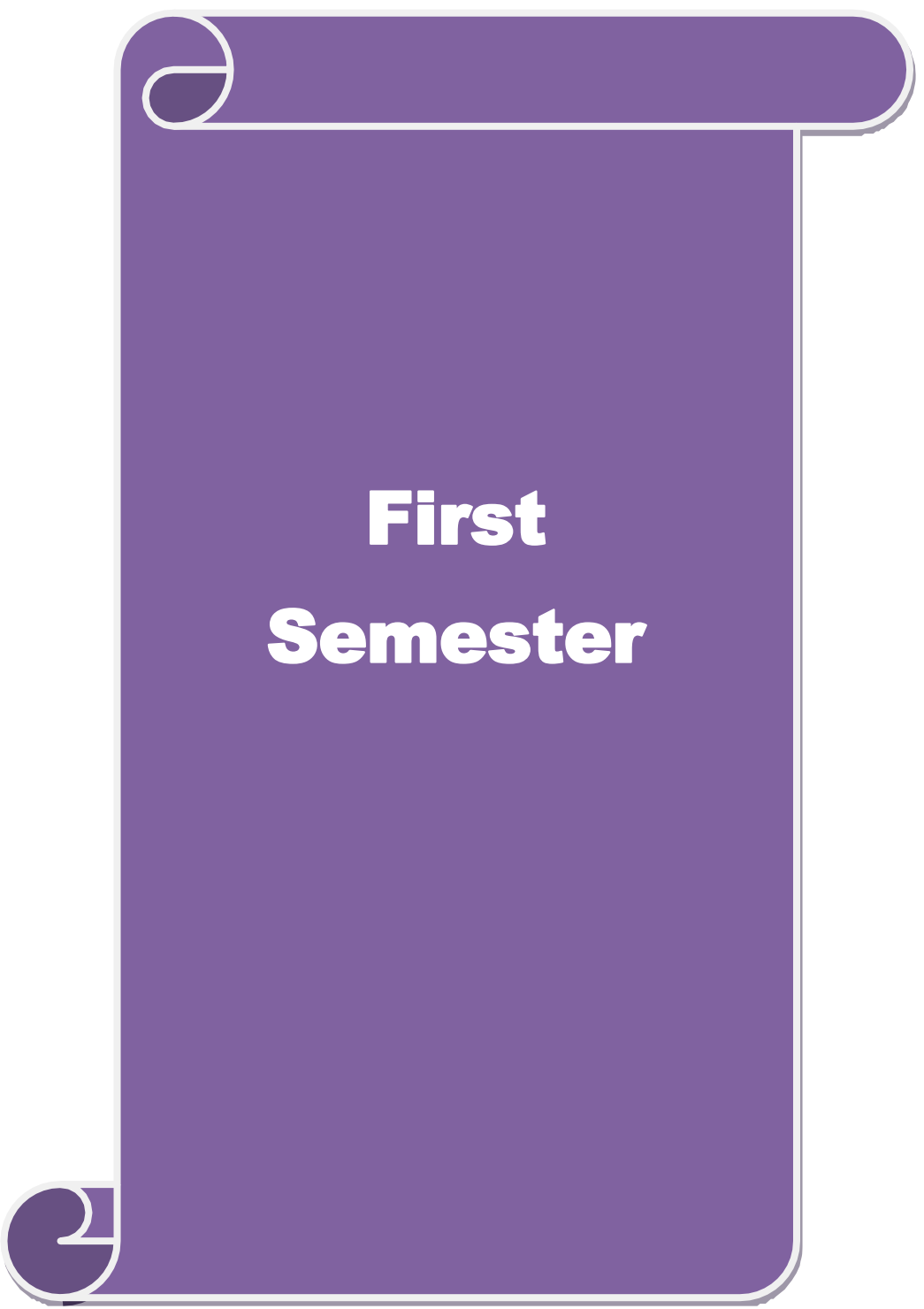


@No University Examinations. Only Continuous Internal Assessment (CIA)

#No Continuous Internal Assessment (CIA). Only University Examinations. Swatch Bharat Summer Internship-extra 2 credits would be given. It is mandatory.

NOTE: English II, Skill based Subject II, Skill based Subject IV University Semester Examination will be conducted for 50 marks (as per existing pattern of examination) and It will be converted for 25 marks.

**Naan Mudhalvan –Skill courses-external 25 marks will be assessed by industry and internal will be offered by respective course teacher.



First Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core-I		FINANCIAL ACCOUNTING I	4	-	-	4
Pre-requisite		Basic knowledge on accounting principles	Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. Demonstrate an in- depth understanding of the fundamental accounting concepts, principles and conventions in accounting practices						
2. Illustrate procedures to prepare, interpret, analysis and evaluate financial statements of business firm						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember principles of Double-Entry Book-Keeping					K1
2	Understand financial statements of Non-Trading Organizations					K2
3	Apply the methods of rectification of errors / differences and prepare Bank reconciliation statement.					K3
4	Evaluate the numerical computation of accounting relating to disposal of fixed assets.					K4
5	Analyse the features and defects of accounting from incomplete records or single entry book - keeping.					K4
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6–Create						
Unit:1		Introduction to Financial Accounting			19hours	
Meaning and scope of Accounting, Basic Accounting Concepts and Conventions- Objectives of Accounting – Double Entry Book Keeping-Journal ,Ledger, Preparation of Trial Balance – Preparation of Cash Book.						
Unit:2		Accounting for Non Profit Organizations			18hours	
Preparation of Final Accounts of a Sole Trading Concern - Adjustments Receipts and Payment Account, Income & Expenditure Account and Balance Sheet of Non trading Organizations.						
Unit:3		Bank Reconciliation Statement			17hours	
Bank Reconciliation Statement – Errors – Classification of errors – Rectification of errors.						
Unit:4		Depreciation			17hours	
Depreciation - Meaning, Causes, Types – Straight Line Method – Written Down Value Method – Insurance Policy Method, Sinking Fund Method & Annuity Method.						
Unit:5		Single Entry System			17hours	
Single Entry - Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – ConVersion Method						
Unit:6		Contemporary Issues			2hours	
Expert lectures, online seminars-webinars						
					Total Lecture hours	90hours

Text Book(s)	
1	Financial Accounting - T.S. Reddy & A.Murthy, Margham Publications Chennai.
2	Advanced Accounting - R.L. Gupta & V.K. Gupta, - Sultan Chand & Sons. New Delhi.
3	Financial Accounting - S.Parthasarathy and A.Jaffarulla, Kalyani Publishers -New Delhi.
Reference Books	
1	Financial Accounting, Jain & Narang, Kalyani Publishers. New Delhi.
2	Advanced Accounting, Shukla & Grewal, S Chand New Delhi.
3	Financial Accounting, P.C. Tulsian -,Pearson Education India
4	Financial Accounting, Dr.Radha, Prasanna Publishers,2010
Related Online Contents [MOOC, SWAYAM, NPTEL, Websitesetc.]C	
1	https://www.ncertbooks.guru/financial-accounting-notes/
2	https://www.principlesofaccounting.com/
3	https://open.umn.edu/opentextbooks/textbooks/principles-of-accounting-volume-1-financial-accounting
Course Designed By: Mrs. G. Nithya	

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	M
CO3	M	M	S	S	M
CO3	M	L	S	S	M
CO4	M	M	S	S	M
CO5	M	L	S	S	M

Course code		TITLE OF THE COURSE	L	T	P	C
Core-II		TAX SYSTEM IN INDIA	4	-	-	4
Pre-requisite		Basic knowledge in Taxation	Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. To gain knowledge regarding provisions of CGST / SGST ACT 2016.						
2. To provide adequate knowledge in the application of Goods and service tax in day to day business						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the Revenues system in India					K2
2	Analyse the basic concepts of Direct Tax and Indirect Tax in India.					K4
3	Apply the basis of valuation in Taxation					K3
4	Remember the provisions of CGST / SGST ACT 2016					K1
5	Application of GST in Business					K3
K1- Remember; K2- Understand; K3-Apply; K4-Analyse; K5-Evaluate; K6–Create						
Unit:1		Tax system	15hours			
Constitution of India (Provision related to Taxation) & Important Legal Maxims. Important judgments relating to constitutional validity of levy provisions						
Unit:2		Direct Tax and Indirect tax	15hours			
Direct & indirect taxes – Meaning of Tax and Taxation-Types of Taxes : Direct and Indirect Taxes - Features – Merits and Limitations – Comparison of Direct and Indirect taxes.						
Unit:3		Basics of Valuation	15hours			
Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues.						
Unit:4		Goods and Service Tax	15hours			
Goods and Services Tax in India –Introduction – Concept of GST- Need for GST– Advantages of GST. Structure of GST in India: Dual Concept– CGST – SGST – UTGST - IGST.						
Unit:5		Structure and Functions of GST	13hours			
Subsuming of Taxes-GST Rate Structure in India. GST Council: Structure and Functions.-Important Definitions: Discussion on definition of goods, service, Supply.						
Unit:6		Contemporary Issues	2hours			
Expert lectures, online seminars- webinars						
			Total Lecture hours		75hours	

Text Book(s)	
1	Goods and Service Tax in India, CA Pritham Mahure, Sultan Chand Publications 2017
2	Laws and Practice, S.S.Gupta – GST – Tax manns Publications, New Delhi, 2017.
Reference Books	
1	Hand Book on Service tax & Goods and Service Tax (Finance Act 2016) - Pathik Shah,(along with amendments of Finance Bill,2017.
2	Commercial GST – The Game Changer – Monish Bhalla –Commercial Law Publishers (India) Pvt.Ltd, New Delhi.2018
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://idtc.icaai.org/gst-topic-wise-study-material-list.html
2	https://www.gst.gov.in/
3	https://www.gstindia.com/links/
Course Designed By: Mr PC Libeesh	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	M
CO3	M	M	S	S	M
CO3	M	L	S	S	M
CO4	M	M	S	S	M
CO5	M	L	S	S	M

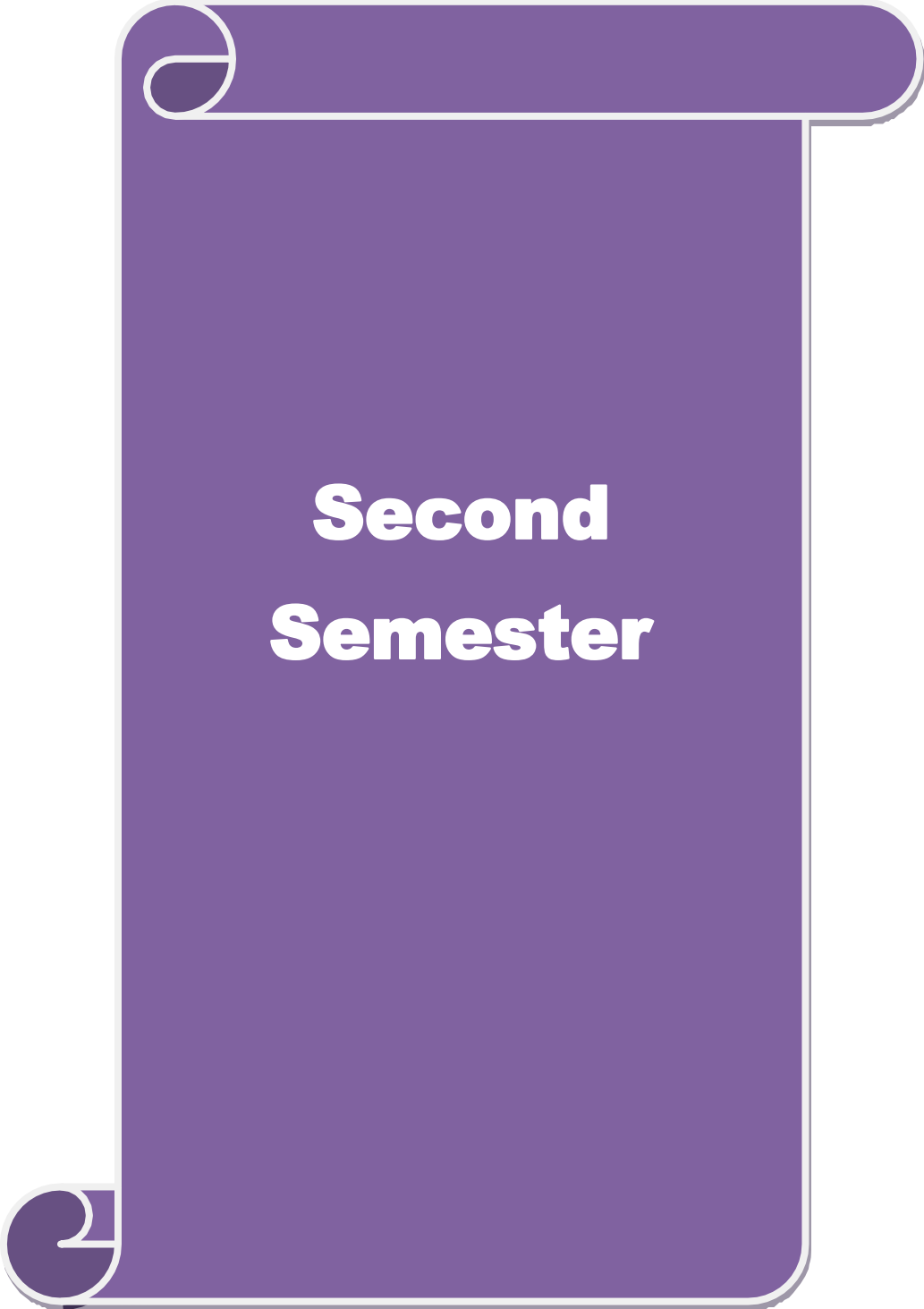


Course code		TITLE OF THE COURSE	L	T	P	C
Allied: I		BUSINESS ECONOMICS	5	-	-	5
Pre-requisite		Basic Knowledge on economy	Syllabus Version	2026-2027		
Course Objectives:						
The main objectives of this course are to:						
1. Examine the importance and application of economic analysis to business decision making.						
2. Include application- oriented cases and interesting discussions of current economic environment relevant to business.						
3. Acquire the skill to apply them to a variety of economic situations.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember the Basic Concepts in Economics and the Nature of Economic Problems and the role and responsibilities of Business Economist.					K1
2	Understand simple market situations with changes in Demand and Supply.					K2
3	Analyse the theories relating to Product and Cost relationship.					K4
4	Apply, Compare and Contrast four basic market types or structures.					K3
5	Analyse the relevance of measuring Nation’s Economic Performance through various Methods of Calculating GDP.					K4
K1-Remember;K2-Understand;K3-Apply;K4-Analyse;K5-Evaluate;K6–Create						
Unit:1	Introduction on Business Economics				12hours	
Business Economics – Meaning-Definition-Scope of Business Economics – Micro and Macro Economics – Economic Concepts Applied in Business Economics-Role and Responsibilities of a Business Economist						
Unit:2	Law of Demand				18 hours	
Law of Demand – Determinants of Demand-Demand Distinctions–Indifference Curve Analysis-Consumer's Equilibrium-Elasticity of Demand-Types-Measurement-Demand Forecasting-Methods of Demand Forecasting						
Unit:3	Cost-Output Relationship				15hours	
Cost Concepts – Cost – Output Relationship-Production Function–I so-quants –Law of Variable Proportions>Returns to Scale-Producer's Equilibrium						
Unit:4	Market Structure				14hours	
Market–Meaning-Market Structure-Perfect Competition–Features–Imperfect Competition–Features- Monopoly–Monopolistic Competition-Oligopoly: Cartels, Price Leadership and Price Rigidity– Pricing under Perfect and Imperfect Competition–Price Discrimination under Monopoly						
Unit:5	National Income				14hours	
National Income- Definition-Concepts of National Income– Uses- Methods of Calculating National Income – Difficulties in Estimation of National Income– National Income and Economic Welfare						

Unit:6		Contemporary Issues	2hours
Expert lectures ,online seminars-webinars			
		Total Lecture hours	75hours
Text Book(s)			
1	Business Economics, H.L.Ahuja-13th edition,2016, S.Chand Publication, N. Delhi, 978-9352533312		
2	Economics for Business- John Sloman, Kevin Hinde, Dean Garratt-6 th Edition, Pearson 2013, ISBN:9780273792598		
3	Business Economics, Andrew Gillespie-2 nd Edition (2013), Oxford University Press, ISBN:978-0199657995.		
Reference Books			
1	Managerial Economics- Geetika, Piyali Gosh,Purba Roy– 3 edition, 2017, Tata Mc Graw Hill Education Publication,ISBN:978—9387067622		
2	Principles of Business Economics ,P.N. Reddy and H.R.Appanniah- 2003 Edition, Sultan Chand & Co. , New Delhi, ISBN: 9788121910439		
3	Business Economics, K.P .M Sundharam & E.N.Sundharam-2010 edition, Sultan Chand & Sons, TB, N.Delhi,ISBN:9788180548222		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]			
1	www.economicshelp.org/economics-a-z		
2	www.economist.com/world		
3	https://www.icsi.edu/media/webmodules/BUSINESS%20ECONOMICS.pdf		
4	https://www.ncertbooks.guru/b-com-economics-notes/		
Course Designed By: Dr. P Suganya			

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO3	S	M	S	S	S
CO3	S	L	S	S	M
CO4	S	M	S	S	S
CO5	S	L	S	S	M

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



Second Semester

Course code	TITLE OF THE COURSE		L	T	P	C
Core-III	FINANCIAL ACCOUNTING - II		6	-	-	6
Pre-requisite	Basics Knowledge on accounting		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. To discuss the accounting treatment of partnership on various ground such as admission, death, in solvency, retirement etc.						
2. To Prepare books of accounts of Departmental, Dependent and independent branches.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand accounting of Goods invoiced at selling price, maintenance of memorandum stock a/c and memorandum debtors & Branch adjustment a/c					K2
2	Analyse the necessity to prepare various departmental accounts					K4
3	Analyse the implications on default and repossession accounting treatment					K4
4	Remember accounting adjustment of Partner's Capital on admission and Retirement of Partners.					K1
5	Apply the technique and methods accounting treatment during in solvency, grounds like illegal / unlawful, at will, and under court orders					K3
K1-Remember;K2-Understand;K3-Apply;K4-Analyse;K5-Evaluate;K6-Create						
Unit:1						
Branch Accounts		15hours				
Branch Accounts – Dependent branches – Stock and Debtors system- Independent branch (Foreign branch excluded).						
Unit:2						
Departmental Accounts		15 hours				
Departmental Accounts- Basis for allocation of expenses- Inter departmental Transfer at cost or selling price						
Unit:3						
Hire Purchase and Installment Accounts		15hours				
Hire Purchase and instalment-Default and repossession-Hire Purchase trading Account – Instalment Purchase System.						
Unit:4						
Partnership-Admission & Retirement		13hours				
Admission of a partner-Retirement of a partner.						
Unit:5						
Partnership-Dissolution		13hours				
Dissolution of a partnership – Insolvency of a partner (Application of Indian Partnership Act 1932)– Insolvency of all partners-Gradual realization of assets and piecemeal distribution (Proportionate Capital method only)						
Unit:6						
Contemporary Issues		2hours				
Expert lectures, online seminars-webinars						
Total Lecture hours		75hours				

Text Book(s)	
1	Financial Accounting, T.S. Reddy & A. Murthy, 8 th edition 2013, Margham Publications, Chennai, ISBN:978-9381430477
2	Advanced Accountancy, Gupta R.L., Radhaswamy M., Vol- I, 13ed, 2018, Sultan Chand & Sons, N.Delhi, ISBN No.:978-81-8054-699-0
3	Advanced Accounts VOLUME I, MC Shukla, SC Gupta & TS Grewal, 19/e, 2016, S.Chand Publishing, N.Delhi, ISBN: 9789352533022
Reference Books	
1	Financial Accountancy-Vol- 1, Jain & Narang, 18 th revised edition 2012 (Reprinted 2014), Kalyani Publishers, N. Delhi, ISBN : 978-93-272-2498-6
2	Financial Accounting- A Managerial Perspective, R. Narayanaswamy, 5 th edition 2014, Prentice Hall India Learning Private Limited, ISBN-13:978-8120349490
3	Financial Accounting Volume-1, M.Haniff & A.Mukherjee, 3 rd edition 2015, McGraw Hill Education, ISBN:978-9339223359
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.ncertbooks.guru/financial-accounting-notes/
2	https://www.principlesofaccounting.com/
3	https://open.umn.edu/opentextbooks/textbooks/principles-of-accounting-volume-1-financial-accounting
Course Designed By: Dr. P Suganya	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	S
CO3	M	M	S	S	S
CO3	M	L	S	S	S
CO4	M	M	S	S	S
CO5	M	L	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Core-IV		FUNDAMENTALS OF GST	5	-	-	5
Pre-requisite		Basic knowledge about the Indian Tax system	Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. Provide Knowledge about Levy of GST						
2. Have an in-depth knowledge about ITC and Composition of Tax in GST						
Expected Course Outcomes :						
On the successful completion of the course, student will be able to:						
1	Understand about GST levy					K2
2	Application of composition levy in different aspects of business					K3
3	Remember GST Rates lab					K1
4	Apply GST in imports and exports.					K3
5	Analyse the value of ITC in GST					K4
K1-Remember;K2-Understand;K3-Apply;K4-Analyse;K5-Evaluate;K6–Create						
Unit:1		Levy of GST	15hours			
Levy of GST: Levy of CGST & IGST (Levy residing in two statues– CGST and SGST and working simultaneously (replace SGST with UTGST to show parallel) –Section 9 of CGST & Section 5 of IGST Act.						
Unit:2		Composition Levy	15hours			
Composition levy - Meaning and Applicability – Provisions relating to eligibility limits for composition scheme-						
Unit:3		Input Tax Credit	15hours			
GST Rates lab-Input Tax credit-Eligibility, Conditions and Provisions for availing ITC- Documents for claiming–Apportionment of credit and Blocked credits-Non availability of ITC.						
Unit:4		Exports and Imports	14hours			
Job work-Matching, Reversal and reclaim of ITC- Export and Import of Goods-Zero rated supply.						
Unit:5			14hours			
Computation of ITC, Aggregate turnover and Composite Tax (simple problems)						
Unit:6		Contemporary Issues	2hours			
Expert lectures, online seminars-webinars						
		Total Lecture hours	75hours			
Theory (80):Problem(20)						

Text Book (s)	
1	T.S. Reddy & Y.Hari Prasad Reddy, Business Taxation (Goods and Services Tax- GST) , Margham publications 2 nd Edition 2020
2	CA Pritham Mahure, Goods and Service Tax in India,2017
3	S.S.Gupta – GST – Laws and Practice, Tax man ns Publications, New Delhi, 2017.
Reference Books	
1	Hand Book on Service tax & Goods and Service Tax (Finance Act 2016). Pathik Shah, (along with amendments of Finance Bill, 2017.
2	Commercial GST – The Game Changer – Monish Bhalla– Commercial Law Publishers (India) Pvt .Ltd, New Delhi.2018
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://idtc.icaai.org/gst-topic-wise-study-material-list.html
2	https://www.gst.gov.in/
3	https://www.gstindia.com/links/
Course Designed By: Dr. P. Suganya	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	M
CO3	M	M	S	S	S
CO3	M	L	S	S	S
CO4	M	M	S	S	M
CO5	M	L	S	S	M

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED III		MATHEMATICS FOR BUSINESS	5	-	-	5
Pre-requisite		Basics knowledge on Mathematics for Business	Syllabus Version		2026 - 2027	
Course Objectives:						
The main objectives of this course are to: 1. Understand and apply basics of applications of mathematics in business 2. Make the students to be ready for solving business problems using mathematical operations. 3. Provide insight knowledge about variables, constants and functions. 4. Gain the knowledge on integral calculus and determining definite and indefinite functions.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the basic concepts of arithmetic and geometric series and.			K2		
2	To remember the methods for solving problems in arithmetic and geometric series			K1		
3	Aware of variables, constants and functions and evaluate the first and second order derivatives.			K2		
4	To gain knowledge on integral calculus and determining definite and indefinite functions.			K4		
K1-Remember; K2 -Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6–Create						
Unit:1		SET THEORY		12hours		
Set Theory– Simple and Compound Interest–Effective rate of Interest						
Unit:2		ARITHMETIC AND GEOMETRIC SERIES		12hours		
Arithmetic and Geometric series-problems						
Unit:3		MATRIX		12hours		
Matrix: Basic Concepts–Addition and Multiplication of Matrices–Inverse of a Matrix–Rank of Matrix - Solution of Simultaneous Linear Equations						
Unit:4		VARIABLES,CONSTANTSANDFUNCTIONS		12hours		
Variables, Constants and Functions–Limits of Algebraic Functions–Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives–Maxima and Minima–Application to Business Problems						
Unit:5		ELEMENTARYINTEGRALCALCULUS		10hours		
Elementary Integral Calculus–Determining Indefinite and Definite Integrals of simple Functions						

Unit:6		CONTEMPORARYISSUES			2 hours
Expert lectures, online seminars –webinars					
		Total Lecture hours			75 hours
Text Book(s)					
1	Navanitham,P.A, ”Business Mathematics & Statistics”Jai Publishers,Trichy-21				
2	Sundaresan and Jayaseelan,” Introduction to Business Mathematics”, Sultan chand Co & Ltd, New delhi				
Reference Books					
1	G.K.Ranganath, C.S.Sampamgiram & Y.Rajan-A Text book Business Mathematics-Himalaya Publishing House.				
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]					
1	https://www.youtube.com/watch?v=qO1SYFZVmhY				
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD				
3	https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L				
Course Designed By: Dr.A.Manonmani					
MappingwithProgramme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S



Third Semester

Course code	TITLE OF THE COURSE		L	T	P	C
Core-V	CORPORATE ACCOUNTING		4	-	-	4
Pre-requisite	Basics knowledge on fundamentals of financial accounting		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. To enrich the students with the basic concepts in corporate accounting.						
2. To gain insight into the procedure relating to preparation of company final accounts.						
3. To enlighten the students about the reduction and reorganization of share capital and goodwill.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember the basic concepts in corporate accounting.					K1
2	Remember the rules of preparation of company final accounts					K1
3	Apply the methods of valuing good will and shares.					K3
4	Analyse about the alteration of companies share capital					K4
5	Understand the accounting procedures followed by corporate as per new companies Act 2013					K2
K1-Remember;K2-Understand;K3-Apply;K4-Analyse;K5-Evaluate;K6-Create						
Unit:1						
Issue of Shares and Debentures			20hours			
Issue of Shares and Debentures – Various Kinds – For feature – Reissue – Under writing of Shares and Debentures.						
Unit:2						
Redemption of Preference Shares and Debentures			20hours			
Redemption of Preference Shares and Debentures – Purchase of business – Profits Prior to Incorporation.						
Unit:3						
Company Final Accounts			20hours			
Preparation of company final accounts – Company balance sheet –Computation of Managerial Remuneration.						
Unit:4						
Valuation of Shares and Goodwill			20hours			
Valuation of Shares and Good will						
Unit:5						
Alteration of Share Capital			23hours			
Alteration of Share Capital and Internal Reconstruction and Reduction of Capital.						
Unit:6						
Contemporary Issues			2hours			
Expert lectures, online seminars-webinars						
Total Lecture hours			105hours			
Text Book (s)						
1	Corporate Accounting, T.S. Reddy and A. Murthy, Margam Publications, 2010					
2	Advanced Accounting, Volume II, S.P. Jain and K.L.Narang, Kalyani Publishers, 2008					
3	Advanced Accounting, Volume II,R.L.Gupta and M.Radhaswamy, Sultan Chand Publications, New Delhi, 2002					

Reference Books	
1	Advanced Accounting, M.C.Shukla and T.S. Grewal, Volume II, Sultan Chand Publications, New Delhi,
2	Advanced Accountancy, Maheshwari & Maheshwari: Vikash Publications, New delhi,2000
3	Advanced Accounting, Arulanandam and Raman, Himalaya Publications, Newdelhi,1999
4	Corporate Accounting, Hanif & Mukherjee: Tata Mc Graw-Hill,Newdelhi,2006
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	http://sdeuoc.ac.in/sites/default/files/sde_videos/SLM-BCom-CORPORATE%20ACCOUNTING.pdf
2	https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf
3	http://www.universityofcalicut.info/syl/BComIIISem197.pdf
Course Designed By: Dr. P Suganya	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	S
CO3	M	M	S	S	S
CO3	M	L	S	S	S
CO4	M	M	S	S	S
CO5	M	L	S	S	S



Course code	TITLE OF THE COURSE		L	T	P	C
Core-VI	PRINCIPLES OF MARKETING		3	-	-	3
Pre-requisite	Basic knowledge on marketing		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. Enable the students to understand principles of marketing management.						
2. Explore how marketers deliver value in satisfying customer needs and wants, determine which target markets the organization can best serve, and decide upon appropriate products, services and programmes to serve these markets.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the importance of marketing					K2
2	Apply the various marketing functions in the business.					K3
3	Analyse the consumer behavior					K4
4	Analyse the marketing mix in today's context.					K4
5	Understand the problems in consumerism and agricultural marketing					K2
K1-Remember;K2-Understand;K3-Apply;K4-Analyse;K5-Evaluate;K6-Create						
Unit:1						
Introduction to Marketing		15hours				
Marketing – Definition of market and marketing – Importance of marketing–Modern marketing concepts – Global marketing –E-marketing and Telemarketing – Meaning and concepts – Marketing ethics – Career opportunities In marketing						
Unit:2						
Marketing Functions		15hours				
Marketing Functions – Buying – Selling – Transportation–Storage–Financing–Risk bearing–Standardization–Market information.						
Unit:3						
Consumer Behavior		15hours				
Consumer behaviour-Meaning–Need for studying consumer behavior–Factors influencing Consumer behavior–Market segmentation–Customer relations marketing						
Unit:4						
Marketing Mix		14hours				
Marketing mix–Product mix–Meaning of product–Product life cycle-Branding–Labeling –Price mix–Importance–Pricing objectives–Pricing strategies–Personal selling and sales promotion– Advertising-Place mix–Importance of channels of distribution–Functions of middle man– Importance of retailing in today's context.						
Unit:5						
Marketing and Government		14hours				
Marketing and government–Agricultural marketing–Problems–Remedial measures– Bureau of Indian standards – Agmark – Consumerism–Consumer protection–Rights of consumers.						

Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars-webinars		
	Total Lecture hours	75hours
Text Book(s)		
1	Marketing Management, Rajan Sexena, Tata Mc Graw-Hill Education,2005	
2	Principles of Marketing, Philip Kotler and Gary Armstrong, Pearson Education.	
Reference Books		
1	Marketing Management, V.S.Ramasamy and Namakumari,Mc Graw Hill Education,2017	
2	Marketing, R.S.N.Pillai and Bagavathi,S Chand & Company,2010.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://nptel.ac.in/courses/110/104/110104068/	
2	https://onlinecourses.nptel.ac.in/noc19_mg48/preview	
3	https://nptel.ac.in/courses/110/104/110104070/	
4	https://www.youtube.com/watch?v=auRTKgS1bTM	
5	https://www.youtube.com/watch?v=7HgGiCK33ow	
Course Designed By: Ms.G.Nithya		

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

Course code	TITLE OF THE COURSE		L	T	P	C
Core-VII		CLASSIFICATION UNDER GST	4	-	-	4
Pre-requisite		Basic Knowledge on fundamentals of GST	Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. Provide Knowledge about Levy of GST						
2. Have an in-depth knowledge about Forms and Composition of Tax in GST						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember about the classification of goods and services					K1
2	Understand about the reverse charge					K2
3	Analyse different forms in GST					K4
4	Apply the apportionment of credit & Blocked credits to goods and services					K3
5	Understand the E-Way bill for transportation of goods in GST					K2
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6–Create						
Unit:1						
		Classification of Goods & Services	18hours			
Classification of goods & services – taxable supplies – Non-taxable supplies – exempt supplies – nil rated supplies, Composite Supplies or Mixed Supplies. Classification of Goods as per notification, Classification of Services as per notification, Classification Principles as evolved by Courts.						
Unit:2						
		Reverse Charge	18hours			
Reverse charge-Meaning-Liability to pay under reverse charge- Goods and Services notified under reverse charge, services notified under the scheme.GST registration under RCM.						
Unit:3						
		Forms in GST	18hours			
Details in form GSTR-1, GSTR-2, GSTR-2A, GSTR-3, GSTR-4, GSTR-5.						
Unit:4						
		Apportionment of credit & Blocked credits	18hours			
Concept of Apportionment of credit & Blocked credits– Basic definitions, Section17, ITC Rules on Capital Goods under GST, ITC for banking sector.						
Unit:5						
		E-way bill	16hours			
E-way bill–Issue & Generating E-Way bill–Format of E-Bill-Responsibilities of transporter–Provisions relating to E-Way Bill.						
Unit:6						
		Contemporary Issues	2hours			
Expert lectures, online seminars-webinars						
		Total Lecture hours	90hours			

Text Book(s)	
1	T.S.Reddy & Y.Hari Prasad Reddy, Business Taxation (Goods and services Tax- GST) ,Margham publications 2 nd Edition 2020
2	Goods and Service Tax in India ,CA Pritham Mahure,2017
3	GST–Laws and Practice, S.S.Gupta– Taxmanns Publications, New Delhi,2017.
Reference Books	
1	Hand Book on Service tax & Goods and Service Tax (Finance Act 2016). Pathik Shah, along with amendments of Finance Bill, 2017.
2	Commercial GST –The Game Changer –Monish Bhalla– Commercial Law Publishers (India) Pvt Ltd, New Delhi.2018
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://idtc.icaai.org/gst-topic-wise-study-material-list.html
2	https://www.gst.gov.in/
3	https://www.gstindia.com/links/
Course Designed By: Dr.P Suganya	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	M
CO3	M	M	S	S	S
CO3	M	L	S	S	S
CO4	M	M	S	S	M
CO5	M	L	S	S	M

Course code	TITLE OF THE COURSE		L	T	P	C
Allied-III	STATISTICS FOR BUSINESS		4	-	-	4
Pre-requisite	Basic knowledge in arithmetic calculations		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. Applications of Statistical Tools that are essential for Commerce, Economics and Industry						
2. Get skilled at acquiring, organizing, presenting and processing data to make meaningful inferences that will help in the decision making process						
3. Evaluate the relationships between multiple businesses – variables based on data.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand how data is collected, classified and displayed diagrammatically.					K2
2	Remember the measures of dispersion like range, Mean deviation, variance and standard deviation and coefficient of variation					K1
3	Analyse relation between two characteristics of data					K4
4	Analyse the values of Index Numbers and describe how they represent changes in key economic factors like cost of living, production trends and income variations					K4
5	Understand the standard techniques of time series analysis as applied in the finance Area					K2
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6–Create						
Unit:1						
Measures of Central Tendency			16hours			
Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods – Measures of Central Tendency– Mean, Median, Mode, Geometric Mean, Harmonic Mean						
Unit:2						
Measures of DispeVersion			18hours			
Measures of DispeVersion and Skewness–Range, Quartile Deviation and Standard Deviation– Pearson’s and Bowley’s Measures of Skewness						
Unit:3						
Correlation and Regression			18hours			
Simple Correlation–Pearson’s coefficient of Correlation–Interpretation of coefficient of Correlation – Concept of Regression Analysis – Coefficient of Concurrent Deviation						
Unit:4						
Index Numbers			18hours			
Index Numbers (Price Index Only) – Method of Construction – Whole sale and Cost of Living Indices, Weighted Index Numbers – LASPEYRES’ Method, PAASCHE’S Method, FISHER’S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae)						
Unit:5						
Analysis Of Time Series			18hours			
Analysis of Time Series and Business Forecasting – Methods of Measuring Trend and Seasonal Changes (including problems) Methods of Sampling–Sampling and Non-sampling Errors (Theoretical aspects only)						

Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars – webinars		
NOTE: Theory :20% Problem: 80%		
	Total Lecture hours	90hours
Text Book(s)		
1	Business Mathematics and Statistics, P.A.Navnitham: Jai Publishers, Trichy, ISBN978-81- 927229-5-5.	
2	Statistical Methods. S.P. Gupta, Margham Publications	
3	Economic And Business Statistics M.Sivathanu Pillai: S.Chand Publications.	
Reference Books		
1	Williams: Statistics For Business And Economics, Anderson, Sweeney, II Edition, Cengage Learning India Pvt. Ltd., Delhi ,ISBN-13:978-81-315-1705-5	
2	Statistics For Management, K Subramani, A Santha: 2 nd Edition, Scitech Publications (India) Pvt. Ltd. Chennai, 9788183712552	
Related Online Contents [MOOC,SWAYAM,NPTEL,Websites etc.]		
1	http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf	
2	https://learn.saylor.org/mod/resource/view.php?id=21913	
Course Designed By: Dr. P.Suganya		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	M	S
CO3	M	M	S	M	S
CO3	M	L	S	M	S
CO4	M	M	S	M	S
CO5	M	L	S	M	S

Course code	TITLE OF THE COURSE		L	T	P	C
Skill Based-I	EXECUTIVE BUSINESS COMMUNICATION		3	-	-	3
Pre-requisite	Basic Knowledge in the area communication		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. To infer verbal and non-verbal communication ability through presentations.						
2. To execute the principles of Listening, Reading and Writing skills effectively.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember the Communication process					K1
2	Understand the principles of Listening, Reading and Writing skills effectively.					K2
3	Apply communication skills for different situations.					K3
4	Analyse various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.					K4
5	Understand the formal and informal communications					K2
6	Compose effective business letters and correspondence for the customers and Clients with brevity and clarity.					K3
K1-Remember;K2-Understand;K3-Apply;K4-Analyse;K5-Evaluate;K6-Create						
Unit:1						
		Communication	9hours			
Methods-Types-Principles of effective Communication-Barriers to Communication-Business Letter- Layout.						
Unit:2						
		Kinds of Business Letters	9hours			
Interview-Appointment-Acknowledgement-Promotion-Enquiries-Replies-Orders-Sales -Circular-Complaints.						
Unit:3						
		Business Correspondence	9hours			
Insurance Correspondence-Agency Correspondence-Correspondence with Shareholders, Directors.						
Unit:4						
		Report Writing	8hours			
Agenda, Minutes of Meeting-Memorandum-Office Order-Circular-Notes.						
Unit:5						
		Modern Forms of Communication	8hours			
Fax-E-mail-Video Conferencing-Internet-Websites and the use in Business.						
Unit:6						
		Contemporary Issues	2hours			
Expert lectures, online seminars-webinars						
		Total Lecture hours	45hours			

Text Book(s)	
1	Rajendra Pal, Essentials of Business Communication, 2011, Sultan Chand & Sons, ISBN: 9 788- 180-5472-94
2	MS.Ramesh, Business Communication, 2003, R.Chand & Co, ISBN: 9-788-180-4502-35
	MV. Rodriquez, Effective Business Communication Concept, Concept Publishing company, ISBN:9-788-180-6992-90
Reference Books	
1	Mary Ellan Guffey, Essentials of Business Communication, 9 th edition, Cengage Learning, ISBN:9- 781-111-8212-27
2	Asha Kaul, Effective Business Communication, 2 nd edition, PHIL earning Pvt Ltd, ISBN:9-788-120-3507-24
Related Online Contents [MOOC, SWAYAM, NPTEL , Websites etc.]	
1	www.sixsigmaonline.org
2	www.speechclub.com
Course Designed By: Mr. Libeesh PC	



----23 – BB6*	HEALTH & WELLNESS	L	T	P	C**
AUDIT		0	0	2	1

'(First four digits in the subject code is branch code and Seventh digit is Semester)

** Health & Wellness has one credit for the third semester only and it has no credits for other semesters.

Skill Areas:

Physical Fitness, Nutrition, Mental Health. Awareness on Drug addiction and its effects

Purpose:

The Health & Wellness course focuses on teaching the elements of physical. Mental. Emotional, social. Intellectual. Environmental well-being which are essential for overall development of an individual. The course also addresses the dangers of substance abuse and online risks to promote emotional and mental health.

Learning Outcomes:

Upon completion of the Health & Wellness course, students will be able to:

1. Demonstrate proficiency in sports training and physical fitness practices.
2. Improve their mental and emotional well-being. Fostering a positive outlook on health and life.
3. Develop competence and commitment as professionals in the field of health wellness.
4. Awareness on drug addiction and its ill effects

Focus:

During the conduct of the Health & Wellness course, the students will benefit from the following focus areas:

1. Stress Management.
- 2 Breaking Bad Habits.
3. Improving Interpersonal Relationships.
4. Building Physical Strength & Inner Strength

Role of the Facilitator:

The faculty plays a crucial role in effectively engaging with students and towards achieving learning outcomes Faculty participation involves the following areas:

1. **Mentorship & Motivation:** The Facilitator mentors students in wellness and self -discipline while inspiring a positive outlook on health. Faculty teach stress management, fitness, and daily well-being.
2. **Promoting a safe and Inclusive Environment:** The facilitator ensures a safe, inclusive, and respectful learning environment for active student participation and benefit
3. **Individualised Support and Monitoring Progress:** The facilitator plays a crucial role in providing personalized support, monitoring and guidance to students.

Guided Activities:

In this course, several general guided activities have been suggested to facilitate the achievement of desired learning outcomes. They are as follows:

1. Introduction to Holistic Well-being.
2. Holistic Wellness Program- Nurturing Body and Mind
3. Breaking Bad Habits Workshop.
4. Improving the elements of physical, emotional, social, intellectual, environmental and mental well-being.
5. Creating situational awareness, digital awareness.
6. Understanding substance abuse, consequences and the way out.

Period Distribution

The following are the guided activities suggested for this Audit course.

The Physical Director should plan the activities by the students.

Arrange the suitable Mentor / Guide for the wellness activities.

Additional activities and programs can be planned for Health and Wellness.

S.NO	GUIDED ACTIVITIES	Period
1.	Introduction to Holistic Well-being 1. Introduce the core components of Health & Well-being namely Physical, mental and emotional well-being 2. Provide worksheets on all the four components individually and explain the interconnectedness to give an overall understanding.	
2.	Wellness Wheel Exercise (Overall Analysis) • Guide students to assess their well-being in various life dimensions through exercises on various aspects of well-being, and explain the benefits of applying wellness wheel. • Introduce Tech Tools: • Explore the use of technology to support well-being. • Introduce students to apps for meditation, sleep tracking, or healthy recipe inspiration.	
3	Breaking Bad Habits (Overall Analysis) • Open a discussion on bad habits and their harmful effects. • Provide a worksheet to the students to identify their personal bad habits. • Discuss the trigger, cause, consequence and solution with examples. • Guide them to replace the bad habits with good ones through worksheets.	
4	Physical Well-being 1. Fitness	

	Introduce the different types of fitness activities such as basic exercises, cardiovascular exercises, strength training exercises, flexibility exercises, so on and so forth. (Include theoretical explanations and outdoor activity). 2. Nutrition Facilitate students to reflect on their eating habits, their body type, and to test their knowledge on nutrition, its sources and the benefits. 3. Yoga & Meditation Discuss the benefits of Yoga and Meditation for one's overall health. Demonstrate different yoga postures and their benefits on the body through visuals (pictures or videos) 4. Brain Health Discuss the importance of brain health for daily life. Habits that affect brain health (irregular sleep, eating, screen time) Habits that help for healthy brains (reading, proper sleep, exercises). Benefits of breathing exercises and meditation for healthy lungs. 5. Healthy Lungs Discuss the Importance of lung health for daily life. Habits that affect lung health (smoking, lack of exercises). Benefits of breathing exercises for healthy lungs. 6. Hygiene and Grooming Discuss the importance of hygienic habits for good oral, vision, hearing and skin health Discuss the positive effects of grooming on one's confidence level and professional growth. Suggested Activities (sample): Nutrition: Invite a nutritionist to talk among the students on the importance of nutrition to the body or show similar videos shared by experts on social media. Organize a 'Stove less/fireless cooking competition' for students where they are expected to prepare a nutritious dish and explain the nutritive values in parallel.	
5	Emotional Well-being 1. Stress Management Trigger a conversation or provide self-reflective worksheets to identify the stress factors in daily life and their impact on students' performance. Introduce different relaxation techniques like deep breathing, progressive muscle relaxation, or guided imagery. (use audio recordings or visuals to guide them through these techniques). After practicing the techniques, have them reflect on how these methods can help manage stress in daily life. 2. Importance of saying 'NO' Explain the students that saying NO' important for their Physical and mental well-being.	

	Performance Growth and Future. Confidence, Self-respect, Strong and Healthy Relationships, budding reputation for self and their family (avoid earning a bad name) Factors that prevent them from saying ' NO' How to practice saying "NO" 3. Body positivity and self- acceptance Discuss the following with the students • What is body positivity and self- acceptance • Why is it important • Be kind to yourself • Understand that everyone's unique. Suggested activities (sample) (Importance of saying "NO") Provide worksheets to self- reflect on., ...how they feel when others say "no" to them ...the situations where they should say "no" Challenge students to write a song or rap about the importance of saying no and how to do it effectively. Students can perform their creations for the class.	
6	Social Well- Being 1. Practicing gratitude Discuss the importance of practicing gratitude for building relationships with family, friends, relatives, mentors and colleagues. Discuss how one can show gratitude through words and deeds. Explain how practicing gratitude can create "ripple effect". 2. Cultivating kindness and compassion Define and differentiate between kindness and compassion. Explore practices that cultivate these positive emotions. Self- compassion as the foundation. The power of small gestures. Understanding another's perspective The fruits of compassion 3. Practising Forgiveness	

	Discuss the concept of forgiveness and its benefits Forgiveness What is it? and What It isn't? Benefits of forgiveness. Finding forgiveness practices. 4. Celebrating Differences Appreciate the value or individual differences and foster inclusivity The World A Tapestry of Differences (cultures. beliefs. abilities. and appearances) Finding strength In differences (diverse perspectives and experiences lead to better problem-solving and innovation). Celebrating differences. not ignoring them (respecting and appreciating the unique qualities) Activities for celebrating differences (share culture, learn about others, embrace new experiences) 5. Digital Detox Introduce the students to: The concept of a digital detox and its benefits for social well-being How to disconnect from devices more often to strengthen real-world connections Suggested Activities (sample): (Practicing Gratitude) Provide worksheets to choose the right ways to express gratitude. Celebrate 'gratitude day' in the college and encourage the students to honour the house keeping staff in some way to express gratitude for their service.	
7	Intellectual Well-being 1. Being a lifelong Learner Give students an understanding on: The relevance of intellectual well-being in this 21st — century to meet the expectations in personal and professional well-being The Importance of enhancing skills. Cultivating habits to enhance the intellectual well-being (using the library extensively. participating in extra-curricular activities, reading newspaper etc.) 2. Digital Literacy Discuss: The key aspect of digital literacy and its importance in today's world. It is more than just liking and sharing on social media.	

	The four major components of digital literacy (critical thinking, communication, problem-solving, digital citizenship). Why is digital literacy Important? Boosting one's digital skills. 3. Transfer of Learning Connections between different subject- how knowledge gained in one area can be applied to others. Suggested Activities(sample): Intellectual Well-being Provide worksheets to students for teaching them how to boost intellectual well-being. Ask the students to identify a long-standing problem in their locality, and come up with a solution and present it in the classroom. Also organize an event like 'Idea Expo' to display the designs, ideas, and suggestions. to motivate the students to improve their intellectual well- being.	
8	Environmental Well-being 1. The Importance of initiating a change in the environment. The session could be around: Defining Environmental well-being (physical, chemical, biological, social and psychosocial factors) — People's behaviour, crime, pollution, Political activities, infra-structure, family situation etc. Suggesting different ways of initiating changes in the environment responsibility, Creating, awareness, Volunteering. Approaching administration). Suggested activities (sample). Providing worksheets to self-reflect on how the environment affects their life, and the ways to initiate a change. Dedicate a bulletin board or wall space (or chart work) in the classroom for students to share their ideas for improving environmental well-being Creating a volunteers' club in the college and carrying out monthly activities like campus cleaning, awareness campaigns against noise pollution, (loud speakers in public places), addressing antisocial behaviour on the campus or in their locality	
9	Mental Well-being 1.Importance of self-reflection	

	Discuss: Steps involved in achieving mental well-being (self-reflection, self-awareness, applying actions, achieving mental well-being). Different ways to achieve mental well-being (finding purpose, coping with stress, moral compass, connecting for a common cause). The role of journaling in mental well-being. 2. Mindfulness and Meditation Practices Benefits of practicing mindful habits and meditation for overall wellbeing. 1. Connecting with nature Practising to be in the present moment — Nature walk, feeling the sun, listening to the natural sounds. Exploring with intention — Hiking, gardening to observe the nature. Reflecting on the emotions, and feeling kindled by nature. 2. Serving people Identifying the needs of others. Helping others. Volunteering your time, skills and listening ear. Finding joy in giving. 3. Creative Expressions Indulging in writing poems, stories, music making/listening. creating visual arts to connect With inner selves. Suggested Activities(Sample): (Mindfulness and Meditation) — Conducting guided meditation every day for 10 minutes and directing the students to record the changes they observe.	
10	Situational Awareness (Developing Life skills) 1. Being street smart Discuss: Who are street smart? Why is it important to be street smart? Characteristics of a street smart person: Importance of acquiring life skills to become street smart - (General First-aid procedure, CPR Procedure. Handling emergency situations like fire, flood etc). 2. Digital Awareness Discuss:	

	Cyber Security Information Literacy Digital Privacy Fraud Detection Suggested Activities (sample): (Street Smart) Inviting professionals to demonstrate the CPR Procedure Conducting a quiz on Emergency Numbers.	
11	Understating addiction Plan this session around: Identifying the environmental cues, triggers that lead to picking up this habit. Knowing the impact of substance abuse- adverse health conditions, social isolation, ruined future, hidden financial loss and damaging the family reputation. Seeking help to get out of this addiction. Suggested activities: Provide Worksheets to check the students' level of understanding about substance addiction and their impacts. Share case studies with students from real-life. Play/share awareness videos on addiction/de-addiction, experts talk *Conduct awareness programmes on Drugs and its ill effects. (Arrange Experts from the concerned government departments and NGOs working in drug addiction issues) and maintain the documents of the program.	

Closure:

Each student should submit a Handwritten Summary of their Learnings & Action Plan for the future.

Assessments:

- Use Self-reflective worksheets to assess their understanding
- Submit the worksheets to internal audit/external audit.
- Every student's activities report should be documented and the same have to be assessed by the Physical Director with the mentor. The evaluation should be for 100 marks. No examination is required.

Part	Description	Marks
A	Report	40
B	Attendance	20

C	Activities (Observation During Practice)	40
	Total	100

References/Resource Materials:

The course acknowledges that individual needs and resources may vary
However, here are some general that may be helpful,

1. The Well-Being Wheel



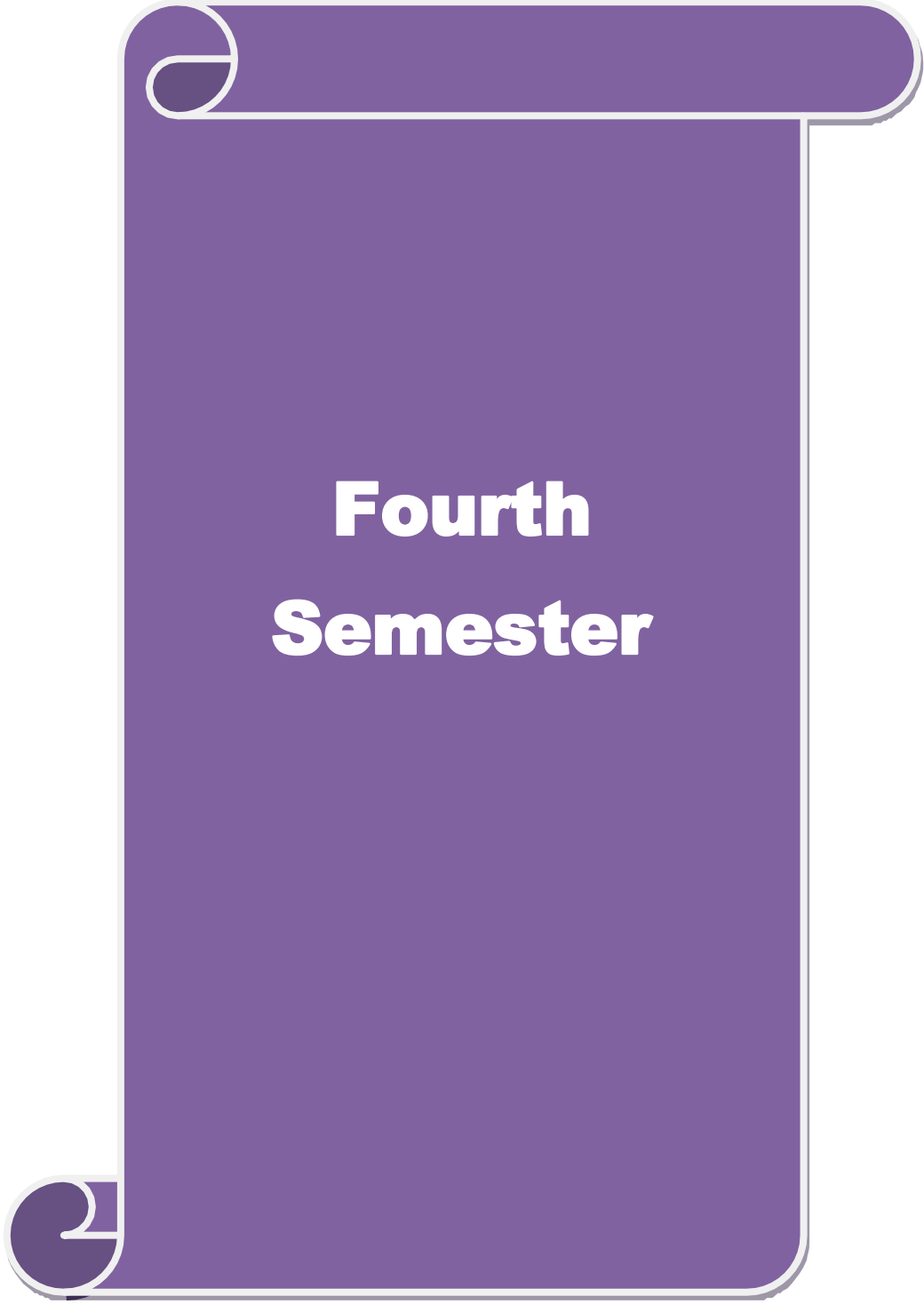
2. Facilities & Spaces: Some activities may require access to specific facilities, resources or spaces. Students may need to coordinate with the college administration to reserve these as required.

3. Online Resources:

1. United Nations Sustainable Development Goals - Goal 3 - Good Health & WellBeing: <https://www.un.org/sustainabledevelopment/health/>
2. Mindfulness and Meditation: Stanford Health Library offers mindfulness and meditation resources: <https://healthlibrary.stanford.edu/books-resources/mindfulness•meditation.html>
3. Breaking Bad Habits; James Clear and break bad ones, <https://www.jamesclear.com/hits>
4. 6 Ways to Keep Your Brain Sharp <https://www.lorman.com/blog/post/how•to-keep-your-brain-sharp>
5. What Is Social Wellbeing? 12+ Activities for Social Wellbeing/ <https://positivepsychology.com/socialwellbeing/>
6. How Does Your Environment Affect Your Mental Health? <https://www.verywellmind.com/health-5093687>

7. How to say no to others (and why you shouldn't feel guilty) <https://www.betterup.com/blog/how-to-say-no>

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	L	S	M
CO2	L	L	L	S	M
CO3	L	L	L	S	M
CO4	L	L	L	S	M
CO5	L	L	L	S	M
CO6	L	L	L	S	M



Fourth Semester

Course code	TITLE OF THE COURSE		L	T	P	C
Core-VIII	REGISTRATION AND VALUATION UNDER GST		3	-	-	3
Pre-requisite	Knowledge on types of GST		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. Help the students to identify due date for payment of taxes and determine the right tax to be charged on the invoice, whether IGST or CGST/SGST.						
2. Enable them to calculate GST based on the value of sales.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember the location of supplier and recipient of goods under GST					K1
2	Analyse the assessable and transaction value of supply under GST					K4
3	Understand the criteria for registration					K2
4	Apply the documentation procedures in registration					K3
5	Understand the accounts and accounting period of GST					K2
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1	Place of Supply				16hours	
Meaning and scope of supply of goods – Meaning of related persons-Import of services and job work-Time of supply of goods – simple exercises to determine place and time of supply.						
Unit:2	Value of Supply				15hours	
Determination of Value of supply– Assessable Value Vs. Transaction Value, Consideration [Sec.2 (31)], Rule 27 to 35, Inclusions in transaction value, Discounts - Supply, Pre - supply, Post-supply, Valuation Rules, Valuation Methods (Comparison Method, Computed Method & Residual Method), Simple problems to determine the value of supply.						
Unit:3	Registration				16hours	
Registration: Persons liable and not liable for registration – Taxable person versus registered person - Compulsory registration including registration for TDS & TCS, ISD – Deemed Registration.						
Unit:4	Documentation				13hours	
Procedure for Registration – Procedure with rule 8, 9 and 10 –Cancellation of registration. Documentation :Tax invoice in respect of Goods-Contents-Invoice requirement of supplies Meant for export-Type of electronic ledgers, Invoice, Credit note and debit notes.						
Unit:5	Accounts and Records				13hours	
Accounts & Records Rules no 56 to 59 –Accounts and period of retention of account with reference to : Inter-State credit note in B2C and B2B supplies, Debit note and supplementary invoice reference, Invoicing for GST and revenue recognition.						

Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75hours
Text Book(s)		
1	T.S.Reddy & Y.Hari Prasad Reddy, Business Taxation (Goods and Services Tax- GST) , Margham publications 2 nd Edition 2020	
2	Aditya Singhania, GST Practice Manual – Day to Day Tax Practice Guide for professionals, Taxmann Publications,2 nd Edition 2020.	
3	Rakesh Garg and Sandeep Garg, GST Law Manual Acts Rules and Forms, Blooms bury India, Seventh Edition, 2020.	
Reference Books		
1	S.Maheswaran, A Hand book on Manufacturing Services and JobWork under GST, C.Sitharaman and Co. Pvt.Ltd,2019	
2	Sudipta Bhattacharjee, Rishabh Prasad and Abhishek Garg, GST on Works Contract & Other Construction / EPC Contracts, Taxmann Publications, 6 th Edition 2020	
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]		
1	https://www.wirc-icai.org/images/material/GST-Time-Value.pdf	
2	https://cleartax.in/s/time-place-and-value-of-supply-in-gst#importance	
3	https://onlinecourses.swayam2.ac.in/nou19_cm05/preview	
Course Designed By: Dr.P. Suganya		

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core Paper-IX		FINANCIAL MANAGEMENT	3	-	-	3
Pre-requisite		Basic Knowledge in finance	Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. Provide the fundamental knowledge and expertise in key managerial functions of finance – arranging funds, investments and dividend payments and efficient management of working capital						
2. Demonstrate finance leverage, cost of capital, capital structure, capital budgeting and financial policies to business valuations with necessary computational skills.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the fundamental concepts, objectives, and functions of financial management and Sources of finance for establishing business proposal					K2
2	Apply the theories of capital structure and concepts of designing capital structure of a firm.					K3
3	Apply the mechanism of dividend policies and decisions.					K3
4	Analyse the concepts and process of working capital					K4
5	Understand the methods of capital budgeting and the principles of investment Decisions					K2
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6–Create						
Unit:1	Financial Function				14hours	
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	Cost of Capital				16hours	
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				16hours	
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				14hours	
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	13hours
Capital Budgeting – Meaning – Objectives – various types capital budgeting.		
Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75hours
Text Book(s)		
1	M.Y.Khanand P.K.Jain, Financial Management– A Conceptual Approach, Mc Graw Hill Education, 2017.	
2	I.M.Pandey-Financial Management,Vikas Publishing House,2016.	
Reference Books		
1	P.V.Kulkarni, B.G.Satyaprasad, Financial Management, Himalaya Publishing House, 2011.	
2	S.N.Maheswari-Management Accounting, Sultan Chand & Sons, 2013.	
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]		
1	https://nptel.ac.in/courses/110/107/110107144/	
2	https://onlinecourses.swayam2.ac.in/cec20_mg05/preview	
3	www.icaai.org/www.icmai.in	
Course Designed By:Ms.G.Nithya		

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

Course code	TITLE OF THE COURSE		L	T	P	C
Core Paper-X	BUSINESS REGULATORY FRAME WORK		3	-	-	3
Pre-requisite	Basic Knowledge about Business law		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. Learn laws from business formation, legal environment, laws relating to creation and protection of IPR,labor laws and taxation.						
2. Gain knowledge in the relevant legal aspects and regulatory requirements of doing business.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the regulatory requirements, documentation and relevant contracts to form and register suitable business organization.					K2
2	Apply the current intellectual property rights in India including patenting inventions and copyrights.					K3
3	Apply the laws and acts relevant to human resources recruitment, training and development.					K3
4	Understand the legal aspects of raising venture capital, governing securities of ferings, stock exchange listing, potential liability for securities fraud, and insider trading.					K2
5	Analyse general principles of Direct and Indirect Taxes for an entrepreneur.					K4
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
Registration of Companies			15hours			
Introduction to regulatory requirements of a business–contracts– registering a company / partnership firm with the Registrar of Companies–understanding the documents required to submitted to the Ro C–approvals required from other agencies.						
Unit:2						
Legal Frame work of Business			15hours			
Introduction to legal dimensions of business – foundations of legal environments of business– introduction to law of fiduciaries – elements for binding contract – Intellectual Property Rights– patenting inventions and processes–Copyrighting.						
Unit:3						
Work force Related Laws			15hours			
Laws related to human resources-employment and wrongful termination– employment: discrimination and harassment–recent laws enforces- regulatory approvals and registration with government bodies – PF, ESI and Workmen Compensation Act– Factory Act and Industrial Disputes Act.						
Unit:4						
Financing related Laws			14hours			
Legal aspects of raising venture capital – state laws and regulations governing securities of firings – potential liability for securities fraud, insider trading – how to get listed in stock exchange.						

Unit:5		Tax Laws	14hours
General principles of taxation – Direct and Indirect taxes–Tax evasion–avoidance, causes and remedies; Computation of Income–Capital Gains–GST– provisions and exemptions.			
Unit:6		Contemporary Issues	2hours
Expert lectures, online seminars – webinars			
		Total Lecture hours	75hours
Text Book(s)			
1	Don Mayer, Daniel Warner, George Siedel and Jethro K Leiberman, Business Law and the Legal Environment, Flat World Knowledge Publishers, 2011		
2	N.D.Kapoor,ElementsofCompanyLaw,20theditionReprint2016,SultanChandand Sons,ISBN:978-9351610465		
Reference Books			
1	Avtar Singh, Business Law, 11 th Edition, 2018, Eastern Book Company, ISBN:9789387487307		
2	Gaur and Narang, IT Law and Practice, 59 th Edition 2018, Kalyani Publishers, ISBN:978-9327290127		
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]			
1	https://nptel.ac.in/courses/109/105/109105098/		
2	MinistryofLabourandEmployment-www.labour.nic.in		
3	IncomeTaxDepartment-www.incometaxindia.gov.in		
Course Designed By: Ms.G.Nithya			

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

Course code	TITLE OF THE COURSE		L	T	P	C
Core Paper–XI		HIGHER CORPORATE ACCOUNTING	3	-	-	3
Pre-requisite		Basic Knowledge of Corporate Accounting	Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. Make students understand accounting procedure for Merger, Absorption, Amalgamation and Reconstruction of Companies.						
2. Enable them to prepare final accounts of Banking, Insurance and Holding companies.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the procedure for Merger of companies, Absorption involving taking over the business					K2
2	Apply reconstruction procedure and accounting with or without liquidation of the existing company					K3
3	Analyse the Bank Balance sheet and P & L A/c in Form A and Form B under new format.					K4
4	Prepare the final accounts of life insurance and general Insurance companies as per the regulatory guide lines of IRDA 2002.					K2
5	Prepare the Consolidated Balance Sheet in the books of the Holding Company					K2
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6–Create						
Unit:1						
Introduction to Merger and Acquisition		15hours				
Accounting for Merger–Absorption.						
Unit:2						
Reconstruction of Companies		15hours				
Reconstruction of Companies – Internal and External Reconstruction (Excluding preparation of schemes)						
Unit:3						
Banking Company Accounts		15hours				
Banking Company Accounts–Preparation of Profit and Loss Account and Balance Sheet (New format only) –Treatment on Rebate on Bills Discounted – Treatment on Interest on Doubtful Debts.						
Unit:4						
Insurance Company Accounts		14hours				
Insurance Company accounts (New Format) – Accounts of Life Insurance – Valuation Balance Sheet – General Insurance – Fire and Marine only – Revenue Account and Balance Sheet.						
Unit:5						
Holding Company Accounts		14hours				
Holding Company Accounts– Preparation of Consolidated Balance Sheet with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Excluding Inter Company Holdings).						

Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75hours
Text Book(s)		
1	M.C.Shukla, T.S.Grewal and S.C Gupta" Advanced accounts" Volume I, 19 th edition, 2016, S.Chand Publishing, ISBN:9789352533022.	
2	R.L.Gupta and M.Radhaswamy,“Advanced Accountancy Theory Method & Applications" Volume-II,17 th Revised edition 2014,Sultanchand & Sons, ISBN:978-81-8054-988-5	
Reference Books		
1	R.Palaniappan & Dr. N. Hariharan, Corporate Accounting- Volume I, 1 st edition 2016, Vijay Nicole Imprints, ISBN:978-8182094505	
2	TS.Reddy & A.Murthy, Corporate Accounting –Volume 2, 6 th edition 2012, Margham publications, ISBN:978-938-1430248	
3	S.N.Maheshwari" Advanced Accountancy " Volume II 10 th edition, Vikas Publishing House PLtd, I SBN9788125930921.	
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]		
1	www.icaai.org	
2	https://nptel.ac.in/courses/110/101/110101131/	
3	https://nptel.ac.in/content/storage2/courses/110101004/downloads/Lecture%20Notes/module1/lec1.pdf	
Course Designed By:Ms.G.Nithya		

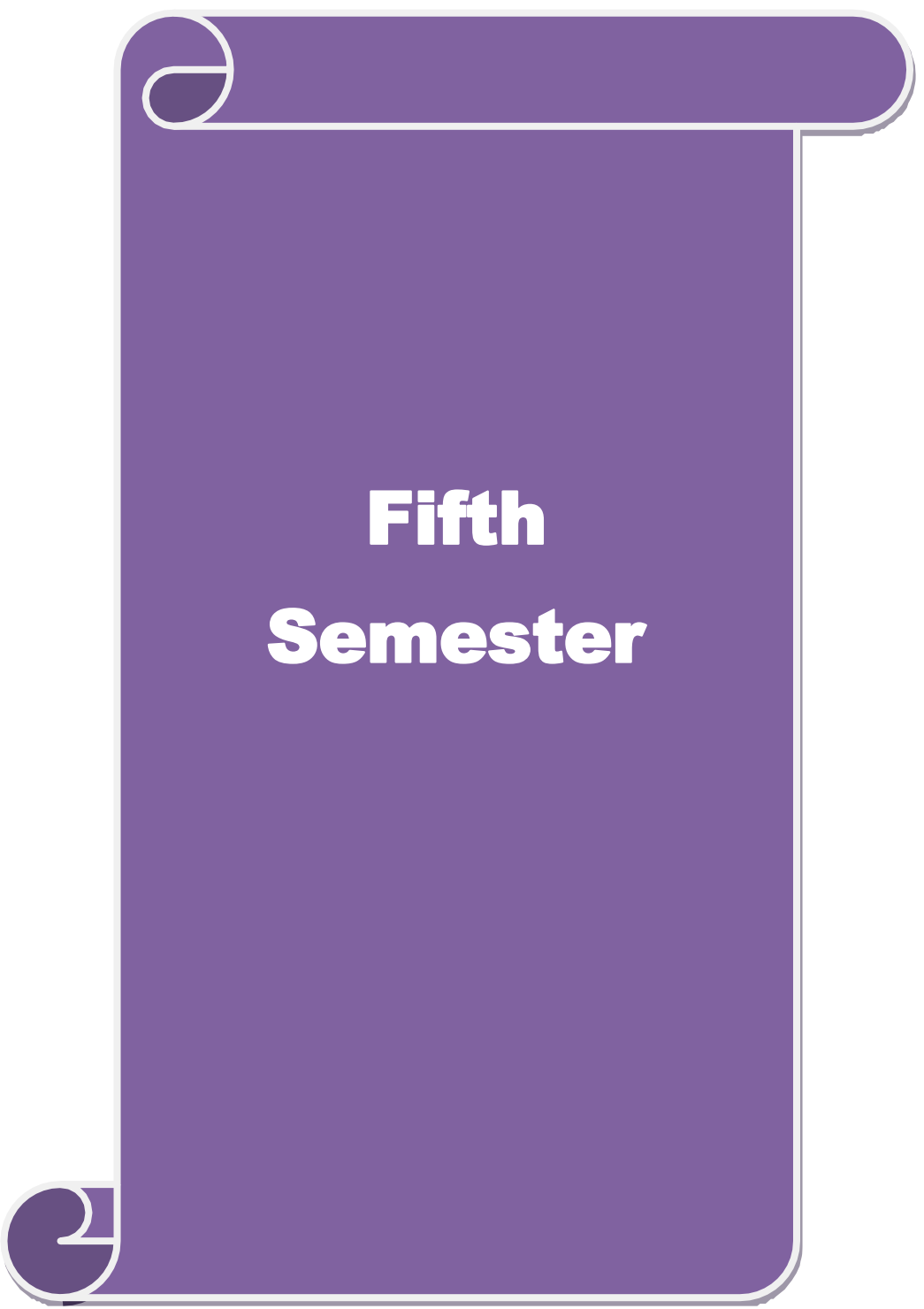
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	M	S	M	S
CO3	S	M	S	M	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

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

Course code		TITLE OF THE COURSE	L	T	P	C
Allied-IV		INDIAN ECONOMY	3	-	-	3
Pre-requisite	Basic Knowledge about economics		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. Explain the contribution of agriculture sector towards Indian economy.						
2. Critically comprehend the India's Foreign Trade and what extent the EXIM Policies affect the Foreign Trade.						
3. Appraise the role of Information Technology Industry for present and future in Indian economy.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember various theories of economics.					K1
2	Understand the economic policy					K2
3	Apply various economic theories indifferent circumstances.					K3
4	Analyse present economic scenario.					K4
5	Understand the export and import policy.					K2
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
Introduction to Indian Economy			14hours			
Agriculture-Contribution to economic development, green revolution, agriculture productivity; land reforms; sources of farm credit-Food subsidy and public distribution system.						
Unit:2						
Industry and Economic Development			16hours			
Industry- Role of industries in economic development;-Industrial development under the planning regime. New economic policy1991.Role of public sector and restructuring the public sector. Role of small scale industries in economic development.						
Unit:3						
Foreign Trade			15hours			
Foreign Trade: Composition, direction and EXIM policy						
Unit:4						
Public Finance			14hours			
Public Finance: Fiscal policy - Components, fiscal policy in the liberated era.						
Unit:5						
Information and Economy			14hours			
Information technology Industry – Knowledge Economy-Growth and present state of IT industry in India-Future prospects of IT industry.						
Unit:6						
Contemporary Issues			2hours			
Expert lectures, online seminars – webinars						
Total Lecture hours			75hours			

Text Book(s)	
1	Agrawal AN & Agrawal MK, Indian Economy: Problems of Development and Planning, 40 th Edition, New Age International Publishers. ISBN:978-81-224-3795-9
2	Gaurav Datt & Ashwani Mahajan, Indian Economy, 71 st Edition, S.Chand & Sons. ISBN:9789385401749
3	Puri VK & Misra SK, Indian Economy, 33 rd Revised Edition, Himalaya Publishing House. ISBN:978-93-5202-598-5
Reference Books	
1	Ishwar C.Dhingra, The Indian Economy-Environment and Policy, 37 th Edition, Sultan Chand & Sons. ISBN:9788180549359, 8180549356
2	Sankaran S., Indian Economy, 3 rd Edition, Margham publications. ISBN:9788190861205, 8190861 204
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]	
1	http://www.indianeconomy.net/
2	http://www.epw.in/
Course Designed By:Mr.LibeesPC	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	L	M	M
CO2	L	L	M	M	M
CO3	L	L	L	M	M
CO4	L	L	L	M	M
CO5	L	L	M	M	M



Fifth Semester

Course code	TITLE OF THE COURSE		L	T	P	C
Core-XII		INCOME TAX LAW AND PRACTICE	5	-	-	5
Pre-requisite		Basic Knowledge of tax	Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. To calculate the Total Taxable income and tax liability						
2. To learn how to manage the tax						
3. To understand various heads of income and the assessment procedure.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember the important provisions under the IT Act 1961					K1
2	Understand the calculation of Annual Value of a property					K2
3	Apply Tax Rate on total income to calculate the tax liability					K3
4	Analyse the Tax liability of different years.					K4
5	Evaluate the taxable profit of business and profession					K5
6	Create a tax plan					K6
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
Introduction		15hours				
Income Tax Act – Definition of Income–Assessment year–Previous Year–Assessee–Scope of Income– Charge of Tax–Residential Status–Exempted Income.						
Unit:2						
Income from Salary & House Property		15hours				
Heads of Income: Income from Salaries–Income from House Property.						
Unit:3						
Income from Business & Other Sources		15hours				
Profit and Gains of Business or Profession–Income from Other Sources.						
Unit:4						
Capital Gains		14hours				
Capital Gains–Deductions from Gross Total Income.						
Unit:5						
Assessment of Individual		14hours				
Set off and Carry forward of losses–Aggregation of Income-Computation of Tax liability–Assessment of Individuals.						
Unit:6						
Contemporary Issues		2hours				
Expert lectures, online seminars - webinars						
Total Lecture hours		75hours				
Text Book(s)						
1	GaurandNarang,“Incometaxlawandpractice”Kalyanipublishers-NewDelhi					
2	Dr.HCMehrotra,“Income-taxLawandAccounts”SahithyaBhavanpublishers					

Reference Books	
1	Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
2	Income Tax :Johar, Mc Graw Hill Education.
3	Taxation Law and Practice: Balachandran & Thothadri, PHIL earning
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]	
1	https://www.incometaxindia.gov.in/pages/tutorials.aspx
2	https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009
4	https://swayam.gov.in/nd2_cec20_cm02/preview
Course Designed By:Mr.LibeeshPC	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	L	S	L	L	L
CO2	L	M	L	M	M
CO3	L	S	M	M	L
CO4	L	S	L	M	M
CO5	L	S	S	L	M
CO6	L	S	M	M	M



Course code	TITLE OF THE COURSE		L	T	P	C
Core-XIII	ASSESSMENT AND ADMINISTRATION OF GST		5	-	-	5
Pre-requisite	Knowledge on Needs of GST		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. Provide knowledge for self-assessment to facilitate easy compliance and payment of taxes.						
2. Explain the notices, demand and recovery provisions when the taxes are unpaid, short paid and / or returns are not filed under GST.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the types and modes of payment under GST					K2
2	Analyze the concepts of self and provisional assessment					K4
3	Apply the provisions related refund					K3
4	Remember the administration setup in GST					K1
5	Apply demand and recovery provisions that are applicable when a registered dealer has paid tax incorrectly					K3
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
Payment under GST			12hours			
Payment process under GST- Computation of Tax liability, payment of tax, Interest on delayed payment of tax. Collection of Tax at Source – Provisions relating to Rule 85-88.						
Unit:2						
Assessment under GST			16hours			
Assessment–different types (sec.59 to 64) – concept of self-Assessment & provisional Assessment, summary assessment under GST.						
Unit:3						
Refund of Tax			16hours			
Provisions relating to Refund of Tax-Inspection, Search, Seizure and arrest – Demand & recovery offences & penalties, Appeals –Audit by tax authority’s u/s 65 & Special audit u/s 66.						
Unit:4						
Authorities under GST			14hours			
Administration–Adjudicating authority–Powers of CGST officer – Advance Ruling- Authority for Advance Ruling						
Unit:5						
Appeals and Revisions			15hours			
Provisions relating to appeals-Re visional officer-Powers-Constitutional of Appellate Tribunal- Members of Tribunal-Qualifications-Offences and Penalties-Offenses u/s 122(1), 122(2), 122(3)-Offences and u/s 132						
Unit:6						
Contemporary Issues			2hours			
Expert lectures, online seminars - webinars						
Total Lecture hours			75hours			

Text Book(s)	
1	T.S. Reddy & Y. Hari Prasad Reddy, Business Taxation (Goods and Services Tax- GST), Margham publications 2 nd Edition 2020
2	Anil Kumar Gupta and Baljit Singh Khara and Sanjay Malhotra and Anil Sharma, Hand book on GST Audit By Tax Authorities, Blooms bury India, 2020.
2	Vivek Laddha, Pooja Patwari and Shailendra Saxena, GST Audit Manual with Annual Return, Taxmann Publications, 3 rd Edition 2019.
Reference Books	
1	R.K Bhalla & Varun Bhalla, Audits under GST laws with annual return, Young Global, 2019
2	CA. Abhishek Raja, How to claim ITC & Refund in GST, Young Global, 2019
Related Online Contents [MOOC, SWAYAM, NPTEL , Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/ugc19_hs34/preview
2	https://idtc-icai.s3.ap-southeast-1.amazonaws.com/download/pdf20/study_material/aug/12-Assessment.pdf
3	https://nptel.ac.in/content/storage2/courses/110101004/downloads/Lecture%20Notes/module1/lec1.pdf
Course Designed By: Dr.P. Suganya	

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

Course code	TITLE OF THE COURSE	L	T	P	C
Core-XIV	COST ACCOUNTING	5	-	-	5
Pre-requisite	Basic Knowledge of Costing	Syllabus Version		2026-2027	
Course Objectives:					
The main objectives of this course are to:					
1. Enrich the students with the concepts, theories, principles and practices of cost accounting including calculation and control of material cost, labour cost, overhead cost, and allocation process.					
2. Enlighten them with various methods of costing, tools and techniques of cost management and to help them learn the ever-enlarging frontiers of cost accounting.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the meaning, scope and fundamentals of cost accounting a sadist inctdiscip line of analytical accounting to aid effective managerial decision-making				K2
2	Understand how to manage labour cost by choosing suitable methods for improving labour productivity and efficiency.				K2
3	Apply various techniques for accounting and manage the cost of Materials resources procured, consumed stored in the process of manufacturing products.				K3
4	Analyze the over head costs and select the most appropriate method of allocation and absorption of overhead expenses to determine the unit cost of manufactured product.				K4
5	Evaluate the different methods of costing and learn the techniques to ascertain, manage and minimize cost of manufacturing product or rendering a service.				K5
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6–Create					
Unit:1	Introduction to Cost Accounting			18hours	
Cost Accounting – Definition–Meaning and Scope–Concept and Classification–Costing an aid to Management–Types and Methods of Cost–Elements of Cost Preparation of Cost Sheet and Tender.					
Unit:2	Material Cost			18hours	
Material Control: Levels of material Control–Need for Material Control–Economic Order Quantity–ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials– Procedure and documentation involved in purchasing–Requisition for stores–Stores Control– Methods of valuing material issue.					
Unit:3	Labour Cost			21hours	
Labour: System of wage payment–Idle time– Control over idle time–Labour turnover. Overhead– Classification of overhead – allocation and absorption of overhead. Activity – Based Costing- the basic elements of activity – based costing (ABC) system as distinguished from traditional systems- preventable under-costing and over-costing of products and services and their effect on profitability					
– Cost hierarchy–cost assignment using ABC system–Activity-based Management (ABM) [only introduction level].					

Unit:4	Process Costing	16hours
Process costing–Features of process costing – process losses, wastage, scrap, normal process loss– abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).		
Unit:5	Other Methods of Costing	15hours
Operating Costing–Contract costing–Reconciliation of Cost and Financial accounts.		
Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	90hours
Text Book(s)		
1	S.P.Jain and K.L.Narang, Cost Accounting, Kalyani Publishers, New Delhi. Edn.2005	
2	M.N.Arora, Cost Accounting, Sultan Chand, NewDelhi2005	
Reference Books		
1	R.S.N.Pillai and V.Bagavathi, Cost Accounting, S.Chandand Company Ltd., New Delhi, Edn.2004.	
2	S.P.Iyyangar, Cost Accounting Principles and Practice, Sultan Chand, New Delhi,2005.	
Related Online Contents [MOOC, SWAYAM, NPTEL , Websites etc.]		
1	https://nptel.ac.in/courses/110/101/110101132/	
2	https://onlinecourses.nptel.ac.in/noc19_mg38/preview	
3	www.icmai.in	
Course Designed By:Ms.G.Nithya		

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core-XV		COMPANY LAW	4	-	-	4
Pre-requisite		Basic Knowledge of legal and regulatory aspects of business	Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. Enable the student to have a thorough knowledge on Formation of Company, Documents required and Acts pertaining to it.						
2. Gain knowledge of company law, rules and regulations and to comply related compliance requirements of various regulatory bodies.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the definition of company and differentiate it from other types of firms based on their characteristics.					K2
2	Create the Memorandum and Articles of Association for a company.					K6
3	Apply the knowledge of preparing the prospectus and Do the registration formalities which invite the members to invest and to operate the company					K3
4	Analyze a" duediligence" report of a sample company in rising funds through issue of shares					K4
5	Evaluate the borrowing powers and modify the various charges with R o C (Registrar of Companies).					K5
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6–Create						
Unit:1	Introduction to a Company				15hours	
Company–definition–characteristics–kinds of companies–Doctrine of Lifting the veil – Promotion of a company – Company secretary – appointment, legal position– Qualification – duties and liabilities Of a secretary.						
Unit:2	M o A & A o A				15hours	
Memorandum of association-forms–contents–articles of association–forms and contents-procedures for alteration – the Doctrine of Indoor management- distinguish between memorandum and articles.						
Unit:3	Prospectus				15hours	
Prospectus–contents–statement in lieu of prospectus–legal formalities						
Unit:4	Issue of Shares				14hours	
Share Capital–kinds of capital–alteration–issue and allotment of shares-book building scheme- share certificate–transfer and transmission of shares–E-filing.						
Unit:5	Borrowings				14hours	
Borrowing powers–methods of borrowing–mortgages and charges–registration.						

Unit:6		Contemporary Issues	2hours
Expert lectures, online seminars - webinars			
		Total Lecture hours	75hours
Text Book(s)			
1	N.D. Kapoor–Company Law And Secretarial Practice		
2	P.P.S. Gogna, Text book of Company Law,11 th edition 2016, S.Chand & co., ISBN:978- 9352531202.		
Reference Books			
1	P.K.Ghosh-Text book of Company Secretarial Practice		
2	Meena Shankar, Lectures on Company Law,1 st edition, 2015, Asia Law House, ISBN:978- 9384410308		
3	Anil kumar, Company Law, 2018 edition, Taxmann Publications, ISBN:9789387957749		
4	GK Kapoor and Sanjay Dhamija, Company Law and Practice,Taxmann, 23 rd edition, 2018, ISBN:97 8-9387957626		
5	Dr. Avtar Singh, Company Law,17 th edition, 2018, Eastern Book Co., ISBN:9789387487239		
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]			
1	https://nptel.ac.in/courses/109/105/109105098/		
2	www.mca.gov.in		
3	www.sebi.gov.in		
Course Designed By:Ms.G.Nithya			

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

Course code	TITLE OF THE COURSE		L	T	P	C
Core-XVI	BANKING THEORY, LAW AND PRACTICE		4	-	-	4
Pre-requisite	Basis knowledge about banker and customer		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to: 1. Familiarize students about banker customer relationship 2. Providing them opportunity about the Banking law and Practice in India 3. Brings ideology about various legal aspects of bank borrowings and terminologies used which a budding entrepreneur would essentially need to be familiar For successfully running business						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Apply the legal provisions of relationship between Banker and Customer and the law relating to secrecy of customer's account.					K3
2	Remember the legal aspects and the procedures for opening of Bank accounts and the different special types of Customers and Deposit, the significance of the Bank Pass book and Banker lien.					K1
3	Analyse the features of a valid Cheque, Crossing, Endorsement, Payment of cheques and Collection of cheques.					K5
4	Understand the statutory protection and duties of Paying Banker and Collecting Banker.					K2
5	Create and examine the significance of bank's lending policies including various forms of securities - lien, pledge, hypothecation, advances against document of Title to goods and different types of mortgages.					K6
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
Banker and Customer relationship		11hours				
Definition of banker and customer–Relationships between banker and customer–special feature of RBI, Banking regulation Act 1949. RBI creditcontrol Measure–Secrecy of customer Account.						
Unit:2						
Deposit		8hours				
Opening of account–special types of customer – types of deposit – Bank Pass book–collection of banker– banker lien.						
Unit:3						
Endorsement		8hours				
Kinds of Endorsements: Cheque – features essentials of valid cheque–crossing–Kinds of crossing-making and endorsement						
Unit:4						
Cheque		8hours				
Payment of cheques – Collection of Cheques – statutory Protection duties to paying banker and collective banker.						

Unit:5	Loan and advance in banks	8hours
Loans and advances by commercial bank lending policies of commercial bank – Form of securities – lien pledge hypothecation and advance against the documents of title to goods – Mortgage.		
Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	45hours
Text Book(s)		
1	Banking theory Law & Practice, Sundharam and Varshney, Sultan Chand & Sons., New Delhi.	
2	Reserve Bank of India, Report on currency and Finance 2003-2004	
3	Theory and Practice of Development Banking, Basu : S.Chand Publications	
Reference Books		
1	Banking Regulation Act,1949.	
2	Banking Theory and Practice, Reddy & Appanniah, Mc Grewal Publications	
3	BankingTheoryandPractice,Natarajan&Gordon,CharulathaPublications	
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]		
1	www.rbi.org.in	
2	www.iibf.org.in	
Course Designed By:Dr.PSuganya		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	L	S	S	M
CO3	S	M	S	S	M
CO3	S	L	S	S	M
CO4	S	M	S	S	M
CO5	S	L	S	S	M

Course code	TITLE OF THE COURSE		L	T	P	C
Skill Based-III	FUNDAMENTALS OF ENTREPRENEURSHIP		3	-	-	3
Pre-requisite	Basic knowledge about Start – ups		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. Provide thorough conceptual and theoretical understanding of entrepreneurship skills						
2. Learn the entrepreneurial eco system comprising agencies, financial institutions, DIC setc.,						
3. Develop powerful insight to discover the entrepreneurial spirit with in one self and see opportunities for venture creations and own a business						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember concept, meaning, type and characteristics, role and functions of entrepreneurship.					K1
2	Analyse the various sources of funding and evaluate the functioning of various financing institutions					K4
3	Understand the business idea generation techniques					K2
4	Evaluate the role of EDP s and Its relevance and achievements.					K5
5	Apply the role of entrepreneurs in economic growth					K3
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6–Create						
Unit:1	Concept of Entrepreneurship				9hours	
Concept of Entrepreneurship :Entrepreneurship-Meaning-Types-Qualities of an Entrepreneur-Classification of Entrepreneurs-Factors influencing Entrepreneurship – Functions of Entrepreneurs						
Unit:2	Entrepreneurial Development Agencies				9hours	
Entrepreneurial Development – Agencies – Commercial Banks-District Industries Centre-National Small Industries Corporation-Small Industries Development Organisation–Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI						
Unit:3	Project Management				9hours	
Project Management: Business idea generation techniques - Identification of Business opportunities – Feasibility study - Marketing, Finance, Technology & Legal Formalities-Preparation of Project Report – Tools of Appraisal.						
Unit:4	Entrepreneurial Development Programmes (EDP)				8hours	
Entrepreneurial Development Programmes (EDP)-Role, relevance and achievements- Role of Government in organizing EDPs – Critical evaluation.						

Unit: 5	Economic Development and Entrepreneurial growth	8hours
Economic development and entrepreneurial growth: Role of entrepreneur in economic Growth Strategic approaches in the changing Economic scenario for small scale Entrepreneurs - Networking, Niche play, Geographic Concentration, Franchising / Dealership - Development of Women Entrepreneurship.		
Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	45hours
Text Book(s)		
1	Entrepreneurial Development, Srinivasan N.P,Sultan chand & Sons, N. Delhi, Revised edition 2017, ISBN:978-93-5161-109-7(TC-174)	
2	Entrepreneurial Development, Khanka SS, SC hand & Company, N.Delhi, 2015, ISBN- 13:978-8121918015	
3	Entrepreneurship Development Challenges and Opportunities, Dr.Mahboob Alam,1 st edition, 2013, Omega Publications, N.Delhi,ISBN:9788184554588	
Reference Books		
1	Entrepreneurship, Holt, New Venture creation, Prentice Hall India Learning Pvt. Ltd, 1998,ISBN:978-8120312814	
2	Entrepreneurship Development S.Anil Kumar, S.C.Poornima, Mini K.Abraham, K.Jayashree,1 st edition 2013,ISBN:978-81-224-1434-9	
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]		
1	http://14.139.185.6/website/SDE/Entrepreneurship_Development_on25Feb2016.pdf	
2	https://www.icsi.edu/media/webmodules/publications/BEE_Final_11.7.2014.pdf	
3	https://ncert.nic.in/ncerts/l/lebs213.pdf	
Course Designed By:Dr.PSuganya		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	L	S	S	S
CO3	S	M	S	S	S
CO3	S	L	S	S	S
CO4	S	M	S	S	S
CO5	S	L	S	S	S

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



Sixth Semester

Course code	TITLE OF THE COURSE		L	T	P	C
Core Paper-XVII	MANAGEMENT ACCOUNTING		6	-	-	6
Pre-requisite	Basic knowledge about decision making in management		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. Demonstrate a detailed understanding of the frame work of Management Accounting and its Application by contrasting from Cost Accounting and Financial Accounting.						
2. Explain why decision makers rely on 'Ratio Analysis' to support financial decisions by way of categorizing a firm's relative strength and weaknesses in terms of Liquidity, Solvency and Profitability and perform respective computations.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember the importance of working capital management.					K1
2	Understand the importance of management accounting in Decision making.					K2
3	Apply Ratios to prepare trading and profit and loss account and balance sheet					K3
4	Analyse the financial position of a business concern					K4
5	Evaluate the cash flows (in flows and out flows)					K5
6	Create a profit and loss account, and balance sheet					K6
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
Introduction To Management Accounting			10hours			
Management Accounting, Meaning, Objectives and Scope, Relationship with Financial Accounting and Cost Accounting.						
Unit:2						
Ratio Analysis			18hours			
Meaning, Analysis of Liquidity, Solvency and Profitability, Construction of Balance Sheet.						
Unit:3						
Estimation Of Working Capital Requirement			15hours			
Working Capital, Meaning and Determining factors, Estimation of Working Capital.						
Unit:4						
Fund Flow Statement and Cash Flow Statement			15hours			
Meaning and preparation of fund flow statement, Meaning and preparation of cash flow statement, Types of cash flows, Analysis and interpretation of FFS and CFS.						
Unit:5						
Marginal Costing And Break Even Analysis			15hours			
Marginal Costing, Break – even Analysis, Profit- Volume Ratio, Margin of Safety, Limiting Factor, Decision making scenarios under marginal costing.						
Unit:6						
Budgetary Control			15hours			
Meaning Of budgeting, types of budgeting, Budgetary Control System, Classification and Preparation of various Budgets.						

Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	90hours
Text Book(s)		
1	Shashi K.Gupta and R.K.Sharma,"Management Accounting Principles and Practice", 13 th Revised Edition, 2014, Kalyani Publishers, ISBN:9789327244649.	
2	Jain S.Pand Narang K.L," Cost and Management Accounting",15 th Edition,2015, Kalyani Publishers,ISBN:9789327257861.	
	M.P.Pandikumar,"Management Accounting Theory and Practice",1 st Edition, 2008,Excel Books, ISBN:9788174465641.	
Reference Books		
1	MY Khan and PK Jain, "Management Accounting Text, Problems and Cases",6 th Edition,2013, McGraw Hill Education India (Private) Limited, ISBN:9781259026683.	
2	Rohy Sawyers, Steven R.Jackson J.Gregory Jenkins RavinderK. Arora,"Managerial ACCT",2 nd Edition, 2011,Cengage Learning, ISBN:9788737524480.	
3	Carl S.Warren,James M.Reeve, Jonathan E.Duchac,"Financial and Managerial Accounting ", 12 th Edition,2014,South-Western Cengage Learning, ISBN-13:9781133952428.	
Related Online Contents [MOOC, SWAYAM, NPTEL , Websites etc.]		
1	http://icmai.in/icmai/	
2	https://www.accountingformanagement.org/	
3	https://swayam.gov.in/nd1_noc20_mg65	
Course Designed By:Mr.Libeesh PC		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	M	L	M
CO2	S	L	M	L	M
CO3	S	L	M	M	M
CO4	S	L	M	M	M
CO5	S	L	M	M	M
CO6	S	L	M	L	M

Course code		TITLE OF THE COURSE	L	T	P	C
Core-XVIII		PRINCIPLES OF AUDITING	5	-	-	5
Pre-requisite		Basics knowledge in auditing	Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to: 1. To develop a skill to audit various books of accounts of a company 2. To create an awareness on the needs of auditing the books of accounts of companies. 3. To impart knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember various objectives and related processes under various regulatory bodies and under companies Act.					K1
2	Understand and outline the Process of Auditing, meaning, essential features, types, objectives, audit programmes, related Terminology, advantages and limitations and qualities of an auditor.					K2
3	Apply the rules of accounting in the area of auditing.					K3
4	Analyse the Electronic Auditing techniques and procedures in computerised accounting and auditing technology environment and the related legal provision.					K4
5	Examine the process of verification and valuation of Assets & Liabilities of a firm and auditor's position there of under the concerned mandatory legal provisions.					K5
6	Create an audit plan					K6
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1		Auditing An Overview	6hours			
Auditing–Origin–Definition–Objectives–Types–Advantages and Limitations–Qualities of an Auditor– Audit Programmes.						
Unit:2		Internal Control System	11hours			
Internal Control – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher–Vouching of Cash Book–Vouching of Trading Transactions–Vouching of Impersonal Ledger.						
Unit:3		Verification and Valuation	13hours			
Verification and Valuation of Assets and Liabilities– Auditor’s position regarding the Valuation and Verifications of Assets and Liabilities–Depreciation– Reserves and Provisions–Secret Reserves.						
Unit:4		Auditor and Audit Report, Review and Reporting	12hours			
Audit of Joint Stock Companies–Qualification–Dis-qualifications–Various Modes of Appointment of Company Auditor – Rights and Duties–Liabilities of a Company Auditor. Share Capital and Share Transfer Audit –Audit Report – Contents and Types. (NEW) Subsequent events - Going concern-Written representation -Audit finalisation- Final review-Independent Audit Report						

Unit:5		Investigation Audit	9hours
Objectives of Investigation, forensic auditing, different types of investigation audit, techniques and procedures.			
Unit:6		Auditing In EDP environment	7hours
Audit of Computerised Accounts, Electronic Auditing, tools and techniques for auditing in a Computerised Accounting and information systems environment.			
Unit:6		Contemporary Issues	2hours
Expert lectures, online seminars - webinars			
		Total Lecture hours	60hours
Text Book(s)			
1	B.N.Tandon,S.Sudharsanam and S.Sundharabahu,"A Hand book of Practical Auditing", 15 th edition, 2013,S. Chand Publishing,ISBN:9788121920414.		
2	S.K.Basu,"Fundamentals of Auditing",1 st edition,2009,Pearson Education,ISBN:978-81-317- 2885-7.		
3	Ravinder Kumar and Virender Sharma,"Auditing Principles and Practice",3 rd edition, 2015, PHIL earning,ISBN:978-81-203-5098-4.		
Reference Books			
1	S.V.Ghatalia,"Spicer & Pegler's Practical Auditing",5 th edition, 2004, Allied Publishers Pvt Ltd, ISB N:81-7023-186-8.		
2	Kamal Gupta," Contemporary Auditing",6 th edition, 2005, Tata Mc Graw Hill Publishing Company, I SBN:0-07-058584-9.		
3	Arun Kumar & Rachana Sharma,"Auditing: Theory and Practice",1997 Edition, Atlantic Publishers, I SBN:978-8171567218.		
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]			
1	ACCAwebsite		
2	https://www.icai.org/post/icai-publications-auditing-assurance-standards-board		
3	https://www.icsi.edu/auditing-standard/		
Course Designed By:Mr.LibeesPC			

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	M	L	L
CO2	L	L	M	L	L
CO3	L	L	M	S	L
CO4	L	L	M	S	L
CO5	L	L	M	S	L
CO6	L	L	M	M	L

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

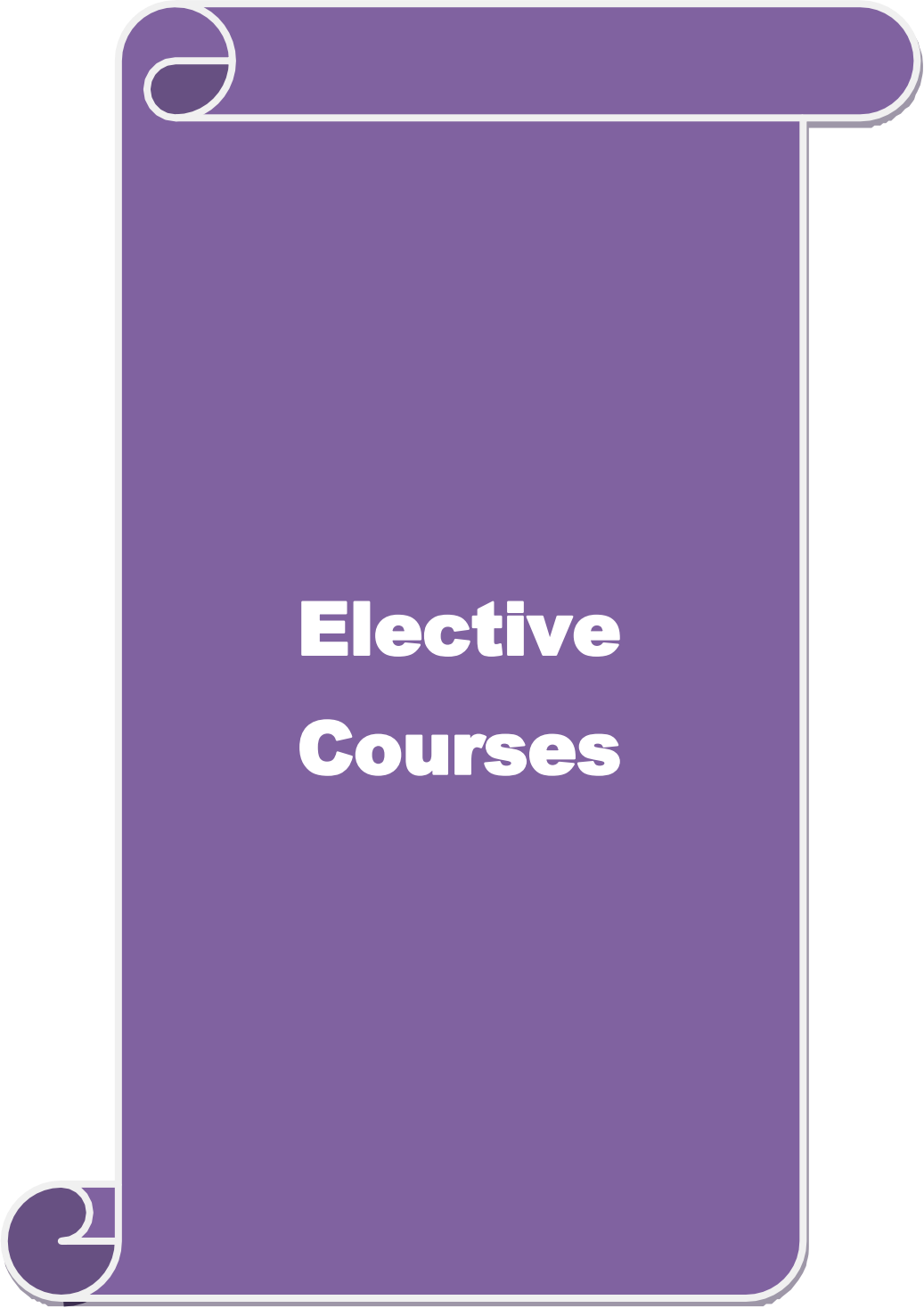
Course code	TITLE OF THE COURSE		L	T	P	C
Core-XIX		INTRODUCTION TO CUSTOMS LAW	5	-	-	5
Pre-requisite	Knowledge on tax and commercial law		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the Indian Customs Act.						
2. To calculate the value of imported goods.						
3. To get a detailed knowledge about import procedures.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember taxable event under Customs Act.					K1
2	Understand the importance of customs in Indian economy					K2
3	Apply the customs rules and regulation while calculating the customs duty.					K3
4	Analyse the Customs Act of other nations.					K4
5	Evaluate latest changes in the Customs Act.					K5
K1-Remember; K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
Introduction to Customs Laws in India		10hours				
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 Basic concepts and definitions, Nature of Customs duty: definitions as per customs Act, territorial waters & customers, waters, Indian customs waters, Indian exclusive economic zone, high seas, customs station.						
Unit:2						
Taxable Event		13hours				
Taxable Event-Levy and Exemptions from Customs Duty-Types-,different types of customs duty. Introduction Types of Duties- Basic customs duty, IGST (replacement of CVD and Spl. CVD), Protective duties, Safe guard duty, Countervailing Duty on subsidized articles, Anti-dumping duty						
Unit:3						
Valuation		12hours				
Introduction: Methods of Valuation, Valuation of Imported Goods, Valuation of Export Goods. Value for the purpose of customs duty, Inclusion or exclusion from customers value – practical questions						
Unit:4						
Import Procedure Under Customs		12hours				
Introduction: Import Procedure under Customs, Goods Cleared for Home Consumption, Ware housing, Export Procedure under Customs, Deemed Export, Abatement of Duty on Damaged or Deteriorated Goods, Duty Drawback , Negative List of Duty Draw back, Imports by100% Export Oriented Units (EOU), Import / Procurement by SEZs., Project Import.						
Unit:5						
Baggage		11hours				
Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 Baggage (excluding courier & post) under CBIC (Central Board of Indirect Taxes & customs)						

Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	60hours
Text Book(s)		
1	VS Datey: Indirect Taxes, Taxman Publications, New Delhi	
2	The Constitution (One hundred and First Amendment) Act,2016	
3	Gupta, S.S., GST-How to meet your obligations (April2017),Taxmann Publications	
4	Halakandhi, S.,G.S.T(Vastu and Sevakar)(Hindi)Vol-1,2017	
Reference Books		
1	Balachandran: Indirect Taxation–Sultan Chand & Sons, New Delhi.	
2	R.K. Jain: Customs Law Manual Central Publications, New Delhi	
3	Gupta, S.S.,Vastu and Sevakar,Taxmann Publications,2017	
Related Online Contents [MOOC, SWAYAM, NPTEL , Websites etc.]		
1	https://www.cbic.gov.in/htdocs-cbec/customs/cs-acts-botm	
2	https://www.wipo.int/edocs/lexdocs/laws/en/in/in055en.pdf	
Course Designed By:Mr.LibeeshPC		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	M	M	M
CO2	L	L	M	M	M
CO3	L	L	M	M	M
CO4	L	L	M	M	L
CO5	L	L	M	M	L

Course code	-	TITLE OF THE COURSE	L	T	P	C
Skill Based-IV		GST PRACTICAL TRAINING	3	-	-	4
Pre-requisite	Basic Knowledge of GST		Syllabus Version		2026-26	
Course Objectives:						
The main objectives of this course are to:						
1. The students can get practical Knowledge in GST						
2. The students will able to prepare GST Bill.						
3. The students will get hands on training on GST filling and its mechanism						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Creating Company with GST enabled.				K6	
2	Creating GST vouchers and ledgers				K6	
3	Entering the purchase and sales details with GST				K3	
4	Evaluating the GST rate				K5	
5	Understanding the GST Filling				K2	
K1-Remember;K2-Understand;K3-Apply;K4-Analyse;K5-Evaluate;K6-Create						
1. Activate GST for a company using an accounting software						
2. Enter purchase details with GST using an accounting software						
3. Creating GST sales and printing invoices						
4. Restarting voucher numbering for GST transactions						
5. Identifying the place of supply and fill e-way bill details using an accounting software						
6. Enter transactions that are intrastate and show the GST Tax ledgers using an accounting software						
7. Enter transactions with discount along with GST using an accounting software						
8. Preparing stock summery with GST						
9. Filing GSTR -1,GSTR-2,GSTR-3						
Course Designed By: Mrs. G. Nithya, Mr. Libeesh PC and Dr.L.Prakash						

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	M	S	M	S	S
CO4	S	S	S	S	M
CO5	S	S	S	S	M
*S-Strong; M-Medium; L-Low					



Elective Courses

Course code	TITLE OF THE COURSE		L	T	P	C
Elective–I (A)	LEGAL ASPECTS OF BUSINESS		4	-	-	4
Pre-requisite	Basic knowledge about Company law		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. To throw light on the various enactment pertaining to business activities and their significance						
2. To 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						
Contract–Offer, Acceptance and Consideration			12hours			
Indian Contract Act, 1872–Introduction–Elements of valid Contract–Classification of contract. Offer–elements–types, Acceptance–essentials– communication of offer and acceptance. Consideration.						
Unit:2						
Free Consent, Void Agreements, Contingent Contract, Quasi Contract			16hours			
Capacity to contract–Free consent–Coercion–Undue -Influence–Fraud–Misrepresentation–Mistake–Legality of object. Void agreement–Wagering agreement–Contingent contract–Characteristics –Rules –Quasi contract–Features –Types						
Unit:3						
Performance of Contract, Discharge, Remedies for Breach of Contract and Contract of Indemnity			15hours			
Performance of contract–Actual and attempted-Performance–Tender–Promises. Discharge of contracts–Mode–Performance–Agreement–Novation–Recession–Remission–Waiver–Merger–Impossibility–Lapse of time–Breach of Contract–Damages–Indemnity						
Unit:4						
Contract of Bailment and Pledge, Agency			15hours			
Bailment–Essentials–Duties and rights, Lien–Types–Termination–Finder of lost goods.Pledge–essentials–Duties and rights, Mortgage and hypothecation, Agency–Essentials–Creation–Ratification–Kinds–Rights and duties, Sub agent and substituted agent–Principal–Rights and duties–Termination of agency.						

Unit:5	Sale of goods act 1930 and Negotiable Instruments Act, 1881	15hours
Sale of Goods Act, 1930 – Essentials of contract of sale– Transfer of property in goods–Rights of an unpaid seller. Negotiable instrument–Introduction –Characteristics–Classification–Parties to Negotiable instrument–Dishonor and discharge of negotiable instruments.		
Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75hours
Text Book(s)		
1	Business Law, Kapoor N.D Twenty Ninth Edition, Sultan chand & sons,New Delhi,2013,	
2	Mercantile law for CA Common Proficiency Test (CPT), Tulsian P.C, Second Revised Edition, Tata Mc Graw Hill Publishing Company, New Delhi.2010	
Reference Books		
1	Business Law,Gogna P.P.S,S.Chand and Company Ltd, New Delhi,2013	
	Legal Aspects of Business, Ravinder kumar, Cengage India,2016	
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]		
1	https://nptel.ac.in/noc/courses/noc16/SEM1/noc16-hs06/	
2	https://onlinecourses.swayam2.ac.in/cec20_hs23/preview	
3	https://onlinecourses.swayam2.ac.in/cec20_hs23/preview	
4	https://nptel.ac.in/courses/105/104/105104030/	
5	https://onlinecourses.nptel.ac.in/noc21_ge14/preview	
Course Designed By: Dr.P. Suganya		

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

Course code	TITLE OF THE COURSE		L	T	P	C
Elective-I(B)	CONSUMER PROTECTION LAW		4	-	-	4
Pre-requisite	Basic knowledge about the consumer behavior		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the right and responsibilities of a consumer.						
2. To aware how to handle issues relating to the consumers.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To be conversant with major international instruments on consumer protection.					K1
2	To have a comprehensive understanding about the existing law on consumer protection in India.					K2
3	To appreciate the emerging questions and policy issues in consumer law for future research.					K3
4	To be aware of the basic procedures for handling consumer dispute.					K4
5	Evaluate various disputes among customer and other parties in the market.					K5
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
An Introduction To Consumer Protection Law And Policies			15hours			
Development of market and consumer relations-Globalization and consumerism-Consumer movement in the global context-Legal framework and policy challenge						
Unit:2						
Consumer Rights			15hours			
Genesis of the consumer rights-U N role-Right to safety-Right to be informed-Right to choose-Right to be heard and assured.-Right to redressal -Right to consumer education						
Unit:3						
Legislative Framework On Consumer Protection In India			14hours			
Evolutionary steps of Consumer Protection Laws in India – a historical perspective –Some Consumer friendly Legislations-Prevention of Food Adulteration Act, 1954, Standards of Weights And Measures Act, 1976, The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954, MRTP Act, Sale of Goods Act, 1930-Consumer Protection Act, 1986-the vision of the legislation						
Unit:4						
Salient Features Of Consumer Protection Act			15hours			
Objective of the legislation - Definitions - Three tire system of grievance redressal system - Jurisdiction of the Consumer Fora’s - Complainants that can be made under the C.P. Act. - Relief available to consumer-Appeals, limitations, adjournments and other procedures-Amendments to C.P. Act-An Appraisal of C.P. Act with allitsamendments –Advisory Councils						
Unit:5						
Case Law In Consumer Protection			14hours			
Goods-Case laws on manufacturing defects – Service Sector-Airlines, Banking, Insurance, Housing- Medical negligence-Lawyers negligence						

Unit:6		Contemporary Issues		2hours	
Expert lectures, online seminars - webinars					
		Total Lecture hours		75hours	
Text Book(s)					
1	Law of Consumer Protection in India, D.N.Saraf, N.M. Tripathi(1990).				
2	International Consumer Protection, Dennis Cambell, (1995).				
3	Consumer Protection in the 21 st Century: A Global Perspective, William T.Vukowich, (2002).				
Reference Books					
1	Consumer Law in the information society, Wilhelm & sonet.al.(2001).				
2	Consumer Law, Iain Ramsay,(1992).				
3	Consumer Protection, Dr.V.K.Agarwal, 6 th edition, Bharat,(2008).				
Related Online Contents [MOOC, SWAYAM, NPTEL , Websites etc.]					
1	The Consumer Protection Department of Consumer Affairs Ministry of Consumer Affairs Food and Public Distribution Government of India				
2	https://egazette.nic.in/WriteReadData/2019/210422.pdf				
Course Designed By: Libeesh PC					

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



Course code	TITLE OF THE COURSE		L	T	P	C
Elective–1(C)	CORPORATE GOVERNANCE		4	-	-	4
Pre-requisite	Knowledge about business dealings		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. To learn Corporate Governance, E-Governance and social ethics in the Industrial world						
2. To understand the contribution and accountability of companies to wards society.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To recall corporate governance and social ethics					K1
2	To understand legal position and liabilities of Directors					K2
3	To analyses company Audit					K2
4	To discuss new companies bill and CII report 1998					K2
5	To enumerate recent trends in E-Governance					K3
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6–Create						
Unit:1						
Corporate Governance and CSR			15—hours			
Corporate Governance –overview–macro issues. Board of governance corporate social responsibility –Business ethics–corporate social reporting– SEBI committee on corporate governance						
Unit:2						
Role of BOD			15—hours			
Corporate governance and the role of the Board (BOD) – Corporate governance system World wide –The Board, CEO and the chairman–Non-executive Directors – Legal position and Liabilities of Directors.						
Unit:3						
Auditing and Corporate Disclosure			15—hours			
Company audit–Auditor’s Independence–Audit committees– Audit committees and Corporate governance–Management Audit–tool for value addition– (Economic value addition) Corporate disclosures–Disclosures norms and investor’s interest- Corporate Governance Report of Infosys.						
Unit:4						
Corporate Governance in Company Law			15—hours			
New companies bill – Companies Act 1997 – classification of companies – Corporate restructuring–mergers and take overs–Desirable Corporate Governance in India–CII report 1998.						
Unit:5						
E–governance			15—hours			
E–governance–trends in E-governance–Business process reengineering-Value Based Management– ethical imperatives incorporate governance–Environmental reporting - Corporate Governance rating-Models of rating.						

Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75hours
Text Book(s)		
1	Corporate Governance–The new paradigm, N. Gopalsamy Wheeler Publishing,2016.	
2	Takeover, Restructuring, and Corporate Governance, J.Fred Weston, MarkL. Mitchell, J.Harold Ma ltherin –Pearson Education, 2015	
Reference Books		
1	Corporate Governance, Dr.S.Singh-Excel Books 2010.	
2	Corporate Governance: Principles and Practices, Sandeep Goel, Mc Graw- HillIndia, 2019.	
3	Corporate Governance in India: Sarkar, Jayati, Sarkar, Subrata, Sage Public ation India Pvt LTD, 2012.	
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]		
1	https://nptel.ac.in/courses/110/105/110105081/	
2	https://onlinecourses.nptel.ac.in/noc19_mg53/preview	
3	http://www.digimat.in/nptel/courses/video/110105081/L40.html	
4	https://nptel.ac.in/courses/129/106/129106001/	
5	https://nptel.ac.in/courses/110/105/110105081/	
Course Designed By: Dr.P. Suganya		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	L	M	M
CO2	L	L	L	M	M
CO3	L	L	L	M	S
CO4	L	L	M	M	M
CO5	L	L	L	M	S
CO6	L	L	L	M	M

Course code		TITLE OF THE COURSE	L	T	P	C
Elective-2(A)		CORPORATE LAW	4	-	-	4
Pre-requisite	Knowledge about company law			Syllabus Version		2026-2027
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						
2. To know the facts and concepts regarding the Foreign Exchange Management and IPL aws.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To 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	To learn the importance of Intellectual Property Rights in business					K4
5	To Understand the Patent Laws Trademarks, Copyright					K3
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6–Create						
Unit:1						
Competition Act -2002			14hours			
Competition Act – 2002 – Objectives – Definitions – Competition Commission of India–Anti–Competitive Agreements – abuse of Deminal position –Regulation of combinations–Penalties.						
Unit:2						
Environment Laws			16hours			
Environment Laws						
a) Water (prevention and control of Pollution) Act–Various Boards functions and Powers						
b) Air (provision and control of pollution)Act1981–Various Boards functions and Powers.						
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						
Foreign Exchange Management Act 1999			15hours			
Foreign Exchange Management Act 1999 – 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 – Exemptions authorized – person – Penalties and enforcement – Appellate Tribunal etc.						
Unit:4						
Intellectual Property Rights			14hours			
Introduction to Intellectual Property Rights – Concept and Theories – Kinds of Intellectual Property Rights – Economic analysis of Intellectual Property Rights-Need for Private Rights versus Public Interests – Advantages and Disadvantages of IPR.						

Unit:5	Patent Act and other related Laws	14hours
Patent Laws – Trademarks – Copyright - meaning, objectives, registration, infringement.		
Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75hours
Text Book(s)		
1	Taxmann's Corporate Laws-The Most Authentic and Comprehensive Book on Corporate Laws in India (Setof2 Volumes) 42 nd Edition Updated till 8 th October 2020 Paper back.	
2	Intellectual Property Rights, Pandey Neeraj and Dharni Khushdeep (2014), PHIL earning PvtLtd	
Reference Books		
1	Corporate And Economic Laws, Munish Bhandari, Best word Publication Ltd, 2019.	
2	Intellectual Property Law: Revised and updated Paperback ,P.Narayan, Eastern Law House,2020.	
3	Intellectual Property Rights Law, Dr Ramesh Shahabadkar and Dr S Sai Satyanarayana Reddy, B.S. Xlasyanan, Notion Press, 2019.	
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]		
1	https://nptel.ac.in/courses/110/105/110105139/	
2	https://onlinecourses.swayam2.ac.in/cec20_hs23/preview	
3	https://www.swayam.gov.in/explorer?category=Law	
4	https://www.classcentral.com/course/swayam-corporate-law-17554	
5	https://onlinecourses.nptel.ac.in/noc20_hs18/preview	
Course Designed By: Dr.P. Suganya		

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

Course code	TITLE OF THE COURSE		L	T	P	C
Elective-2(B)	INTRODUCTION TO INDUSTRY 4.0		4	-	-	4
Pre-requisite	Knowledge on Information Technology and Recent Trends in technology		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. To gain knowledge on Industry 4.0, need for digital transformation						
2. To Learn about the Industry 4.0 tools such as Artificial Intelligence., Big Data and Data Analytics, Internet of Things						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To understand the technologies of Industry 4.0					K1
2	To study about artificial intelligence					K2
3	To enumerate Big data Analytics					K2
4	To analyse the application IoT in manufacturing units					K3
5	To recall Internet things					K3
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6–Create						
Unit:1						
Industry4.0			15hours			
Industry4.0-Need–Reason for Adopting Industry 4.0-Definition–Goals and Design Principles -Technologies of Industry 4.0–Big Data–Artificial Intelligence(AI)–Industrial Internet of Things- Cyber Security–Cloud–Augmented Reality						
Unit:2						
Artificial Intelligence			15hours			
Artificial Intelligence (AI) –What &Why?-History of AI–Foundations of AI–The AI-Environment – Societal Influences of AI-Application Domains and Tools-Associated Technologies of AI- Future Prospects of AI-Challenges of AI						
Unit:3						
Big Data			15hours			
Evolution - Data Evolution - Data : Terminologies - Big Data Definitions -Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics Big Data Processing Frameworks –Big Data Applications-Big Data Tools – Big Data Domain Stack : Big Data in Data Science – Big Data in I o T - Big Data in Machine Learning - Big Data in Databases- Big Data Use cases: Big Data in Social Causes-Big Data for Industry- Big Data Roles and Skills-Big Data. Roles-Learning Platforms; Internet of Things (IoT): Introduction to IoT–Architecture of IoT-Technologies for IoT-Developing IoT Applications-Applications of IoT-Security in IoT						
Unit:4						
Internet of Things			14hours			
Applications of IoT –Manufacturing–Healthcare– Education – Aerospace and Defense–Agriculture–Transportation and Logistics– Impact of Industry 4.0 on Society: Impacton Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics						

Unit:5	Aligning of Jobs and Education	14hours
Jobs 2030 –Industry 4.0–Education 4.0 –Curriculum 4.0–Faculty 4.0–Skills required for Future-Tools for Education–Artificial Intelligence Jobs in 2030 – Jobs 2030 – Frame work for aligning Education with Industry 4.0		
Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75hours
Text Book(s)		
1	P.Kaliraj,T.Devi(2020),Higher Education for Industry 4.0 and Transformation to Education 5.0,	
2	Dr.Diego Galar, Pasquale Daponte and Dr. Udayakumar, CRC Press;1 st edition (2019) ,Hand book of Industry 4.0 and Smart Systems	
Reference Books		
1	Prof. Dr.Alp Ustundag and Emre Cevikcan (2018), Industry 4.0: Managing The Digital Transformation, Springer publication	
2	Alasdair Ghilchrist (2018), Industry 4.0, Apress Pvt Ltd.,	
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]		
1	https://www.classcentral.com/course/swayam-corporate-law-17554	
2	https://onlinecourses.swayam2.ac.in/cec20_ge04/preview	
3	https://www.digimat.in/nptel/courses/video/106105195/L10.html	
4	https://www.nptel.ac.in/noc/courses/noc20/SEM1/noc20-cs24/	
5	https://nptel.ac.in/courses/112/107/112107219/	
Course Designed By:Dr.Suganya		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	L	M	M
CO2	L	L	L	M	M
CO3	L	L	L	M	M
CO4	L	L	L	M	M
CO5	L	L	L	M	M
CO6	L	L	L	M	M

Course code	TITLE OF THE COURSE			L	T	P	C
Elective-2(C)	BUSINESS RESEARCH METHODS			4	-	-	4
Pre-requisite	Basic knowledge in business statistics			Syllabus Version		2026-2027	
Course Objectives:							
The main objectives of this course are to:							
1. To familiarize students with basic of research and the research process.							
2. To develop an understanding of various research designs and techniques.							
3. To help students in conducting research work and making research reports							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	To understand various kinds of research, objectives of doing research.						K1
2	To formulate research problem and develop a sufficiently coherent sample design						K2
3	To obtain knowledge on qualitative, quantitative as well as measurement & scaling techniques.						K3
4	To analyse data, including descriptive & inferential measures						K4
5	To write & develop independent thinking for critically analyzing research reports						K4
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create							
Unit:1	Introduction Of Research					15-hours	
Research – Meaning – Characteristics of good research – Objectives of Research – Types of Research -Research Process – Identification of Research Problem- Techniques involved in defining a problem. Research Design: Meaning – Definition – Need and Importance- Features of a good design-Steps-Types of research design.							
Unit:2	Sample Design					15-hours	
Sampling Design-Meaning-Steps in Sampling – Criteria for good sample design-characteristics of good Sample design- Types of sample designs: Probability and Non-Probability-Sample size and Population Size-Meaning							
Unit:3	Scaling Techniques					14-hours	
Measurements and Scaling Techniques: Meaning- Sources of Error in measurement-Tests of sound measurement. Scaling: Meaning-Classification-important scaling techniques.							
Unit:4	Data Processing and Analysis					15-hours	
Processing of Data-Editing-Coding-Classification-Tabulation. Analysis of data: Meaning- type of analysis. Hypothesis - meaning - formulation - types - steps in testing of hypothesis. Parametric Test: T-test, F-test, ANOVA- Chi-square test.							
Unit:5	Interpretation and Report Writing					14-hours	
Interpretation: Meaning-significance-techniques. Report Writing: Meaning-significance-steps in writing report-Layout of Report-Type of Reports-Mechanics of writing a research report.							
Unit:6	Contemporary Issues					2hours	
Expert lectures, online seminars - webinars							

		Total Lecture hours	75-hours
Text Book(s)			
1	Research Methodology – Methods & Techniques, Kothari, C. R., New age international publishers, ISBN:978-93-86649-22-5,2016.		
2	Fundamentals of Applied Statistics, Gupta and Kapoor, Sultan Chand & Sons, ISBN:978- 8180547058,2014.		
3	Research Methodology, Panner selvam, R, PHI Pvt.Ltd.,New Delhi,ISBN:978-81-203-4946-9,2016.		
Reference Books			
1	Business Research Methods, Branica, T & Roche, W.K. ,Jaico Publishing House, ISBN:18607600079781860760006,1997		
2	Research methods, Shajahan, S,JAICO publishing house,ISBN:978-8172244910,2010.		
3	Essential of Research Methods, Wilson, J, SAGE Publication, ISBN: 9781446257333,2013.		
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]			
1	https://onlinecourses.swayam2.ac.in/cec20_hs17/preview		
2	https://www.coursera.org/learn/research-methods		
3	https://www.edx.org/course/introduction-to-social-research-methods		
Course Designed By:DrLPrakash			

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



Course code	TITLE OF THE COURSE		L	T	P	C
Elective-3(A)	CYBER LAW		4	-	-	4
Pre-requisite	Basic knowledge of cyber law		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. To introduce the cyber world and cyber law in general						
2. To explain about the various facets of cyber crimes						
3. To educate the role of government and jurisdiction in technology and to clarify issues in the cyberspace						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understanding concepts related to cyber world and cyber law in general					K1
2	Understand the regulation of cyber space in India					K2
3	Have basic knowledge on regulation of cyber space and security in international level					K3
4	Develop competitive edge on various facets of cyber crimes					K3
5	Understand the recent issues in cyber space					K4
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1	Fundamentals of Cyber Law				12-hours	
Conceptual and theoretical perspective of cyber law-Computer and Web Technology- Development of Cyber Law-National and International Perspective						
Unit:2	Legal Issues and Challenges in India, USA and EU				12-hours	
Data Protection, Cyber Security –Legal recognition of Digital Evidence –Recognition of liability in the digital world – Jurisdiction Issues in Transnational Crimes						
Unit:3	International Perspectives				12-hours	
Budapest Convention on Cybercrime- ICANN’s core principles and the domain names disputes Net neutrality and the EU electronic communications regulatory frame work- Web Content - Accessibility Guide lines (WCAG) 2.0						
Unit:4	Introduction to Cyber Crimes				11-hours	
Relevant provisions under the Information Technology Act, 2000: Object, Application and Relevant Definitions under the Act – Salient Features of the Act - Offences, Punishment and Procedure of Investigation and Trial – Exemption from Liability of Intermediary in Certain Cases						
Unit:5	Contemporary Trends				11-hours	
Impact of cyber war fare on privacy, identity theft.-International law governing Censorship, online privacy, copyright regulations, - Online Intermediaries in the governance of Internet – Social Networking Sites Vis-à-vis Human Rights						
Unit:6	Contemporary Issues				2hours	
Expert lectures, online seminars - webinars						

	Total Lecture hours	60-hours
Text Book(s)		
1	‘Cyber Laws’,Yatindra Singh Universal Law Publishing, 2010,ISBN:8175348313	
2	‘An Introduction to Cyber Crime and Cyber Law’, Dr. R.K. Chaubey, Kamal Law House	
3	An Introduction to Cyber Laws, Dr. J .P.Mishra, Central Law Publications,1 st edn. 2012.	
Reference Books		
1	‘Guide to Cyber Law & Crimes’, Rohatgiand Karkare,,3 rd edn. Whytes & Co.2018	
2	Social, ethical and policy implication of Information Technology, Linda Brennan and Victoria Johnson:	
3	Essential of Research Methods,Wilson, J(2013), SAGE Publication, ISBN:9781446257333.	
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]		
1	https://onlinecourses.swayam2.ac.in/cec20_cs09/preview	
2	https://www.coursera.org/lecture/protect-business-innovations-strategy/3-2-global-cyber-law-kiXny	
Course Designed By:DrLPrakash		

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



Course code	TITLE OF THE COURSE		L	T	P	C
Elective-3(B)	E-COMMERCE		4	-	-	4
Pre-requisite	Basic Knowledge on E-Commerce Technology		Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to: 1. Introduce the concept of electronic commerce, 2. Familiarize how electronic commerce is affecting business enterprises, governments, consumers and people in general. 3. Learn the basics of internet, various electronic payment systems, cryptography, cyber laws and future trends of hardware, software and information.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember the various information systems associated with E-Commerce like E-CRM, E- SCM and EDI.					K1
2	Apply the fundamental understanding in key components of business models for E- commerce					K2
3	Understanding the different types and key components of business models for E-commerce.					K4
4	Analyse about recent trends in hardware, software and information technologies					K3
5	Create solutions for Case Studies using the e-business models as reference					K5
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1						
Information technology in business			12hours			
Information technology and business-Internet: Evolution of the internet-How internet Works-World Wide Web -(WWW)-Web browsing-Internet addressing-Internet protocols-Internet business strategy-Business process Re-engineering-Internet-Extranet.						
Unit:2						
Electronic Mail			12hours			
Electronic Mail:-E-Mailbasics-Working with E-Mail-Use ful E-Mail services-Mailing list-Advantages and disadvantages-E-Mail ethics. Electronic Data Inter change: Cost and benefits of EDI-Components of EDI system and cryptography.						
Unit:3						
Electronic Commerce			14hours			
Electronic Commerce: Emergence of F-Commerce- Business models for E-Commerce- E-Marketing-F-payment system-E-Customer Relationship management-E-Supply chain management-Cyber laws.						
Unit:4						
Future trends in IT			10hours			
Future of Internet Commerce-Hard ware Technology trends – Software technology trends-Information trends.						

Unit:5	Case study	10hours
Case Studies with reference to Business models and Internet applications.		
Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	60hours
Text Book(s)		
1	E-Commerce-A Managerial Perspective-P.T. Joseph.	
2	Designing systems for Internet Commerce - G. Winfield Treese & Lawrence C.Stewart.	
3	Fundamentals of Information technology-Alexis Leon & Mathews Leon	
Reference Books		
1	Internet for Everyone – Alexis Leon & Mathews Leon	
2	E- Commerce-Bhushan Dewan	
3	F-Business-Road map for success -Dr.Ravi Kalakota & Marcia Robinson.	
Related Online Contents[MOOC, SWAYAM, NPTEL , Websites etc.]		
1	https://onlinecourses.swayam2.ac.in/cec19_cm01/preview	
2	https://onlinecourses.nptel.ac.in/noc19_mg54/preview	
3	https://www.ecommerce-nation.com/	
4	https://www.digimat.in/nptel/courses/video/110105083/L01.html	
5	http://www.digimat.in/nptel/courses/video/110105083/L22.html	
Course Designed By:Dr.PSuganya		

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

Course code	-	TITLE OF THE COURSE	L	T	P	C
Elective–3(C)		PROJECT AND VIVA VOCE	4	-	-	4
Pre-requisite		Knowledge in Core, Research Methods and Analytical Tools	Syllabus Version		2026-2027	
Course Objectives:						
The main objectives of this course are to:						
1. The students will get on-the-job training and experience.						
2. The students will gain knowledge on problem identification and solutions.						
3. The students will gain a complete knowledge on the program and the course outcome.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explain about how to collect literature.				K2	
2	Implement problem identification and will frame tool for collecting data				K3	
3	Evaluate and get practical exposure on the framed objective.				K5	
4	Execute and generate the procedure of compiling the collected data by using analysis				K3,K6	
5	Summarize and execute report writing, and will get complete knowledge of the course.				K2,K3	
K1-Remember;K2-Understand;K3-Apply;K4-Analyse;K5-Evaluate;K6–Create						
Text Book(s)						
1	C.R.Kothari,“ Research Methodology Methods and Techniques”,Second Edition,New Delhi: New Age International publisher, 2004					
Reference Books						
1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014					
2	Robert B Burns, Introduction to Research Methods, SAGE Publications					
Course Designed By:Dr.A.Vimala, Dr.S.Sadhasivam and Dr.C.Dhayanand						

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	M
*S-Strong;M-Medium;L-Low					