

B.Com. Corporate Secretaryship

Syllabus

AFFILIATED COLLEGES

Program Code: 2AF

2025–2026 onwards



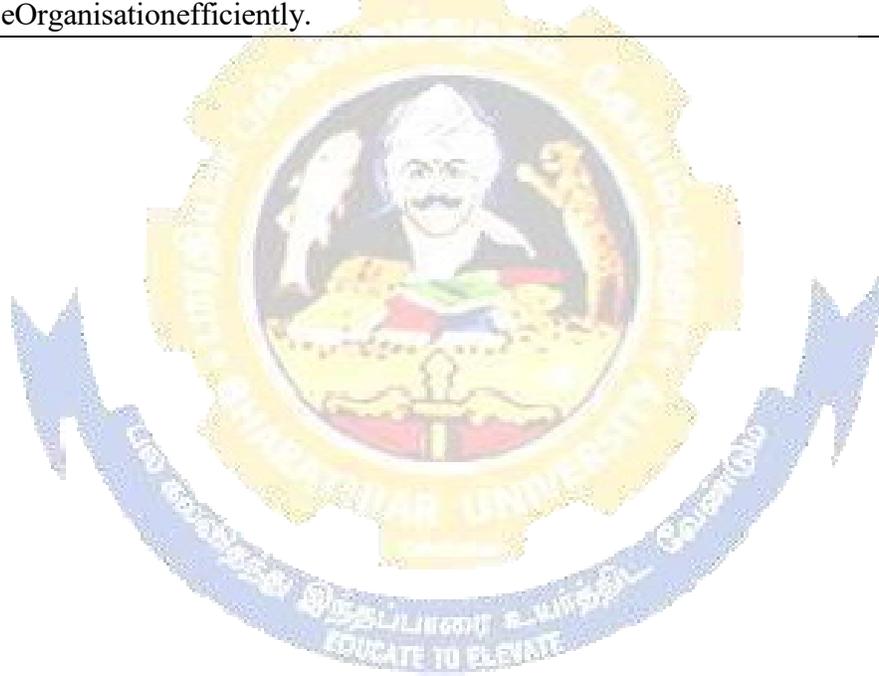
BHARATHIAR UNIVERSITY

(A State University, Accredited with “A” Grade
by NAAC, Ranked 13th among Indian Universities by MHR
D-NIRF,

World Ranking: Times-801-1000, Shanghai-901-1000, URAP-1047)

Coimbatore-641046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The B.COMCS program describes accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Demonstrate ability to adapt to a rapidly changing environment by learning new skills and new competencies for application thereof.
PEO2	Acquire the spirit of compassion, kinship and commitment for National Harmony
PEO3	Progressively adopt and learn continuously through ICT modules
PEO4	Enable the students to acquire professional qualification at the earliest.
PEO5	Prepare young and Capable Company Secretaries and Professional for managing Corporate Organisation efficiently.



Program Specific Outcomes (PSO)	
After the successful completion of B.COMCS program, the students are expected to	
PSO1	Inculcating analytical heart and mind to manage day-to-day business activities
PSO2	Solve the practical problems in the area of Company Administration and GST in conformity with the Societal, Legal and Cultural environment
PSO3	Understand the problems of Corporate sector and inculcate in the required skills for better Corporate Management.
PSO4	Be an active member of a corporate team with Leadership Attitude.



Program Outcomes (POs)	
After the successful completion of B.COM CS program, the students are expected to	
PO1	Become knowledgeable in the subject of Corporate Laws and apply the principles of the same to the requirements of the Employer/Institution /Own Business or Enterprise.
PO2	Gain Analytical skills in the field/area of Accounting and Taxation
PO3	Understand and Appreciate Professional Ethics, Community Living and Nation Building Initiatives.
PO4	Capable of handling several departments in companies.
PO5	Understanding and giving solution to various Financial Problems.
PO6	Able to identify and adopt compliance formalities in Company Administration



BHARATHIAR UNIVERSITY :: COIMBATORE 641046
B.COMCS (Corporate Secretaryship) (CBSPATTERN)
(For the students admitted during the academic year 2025-26 onwards)

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

3ZA	Skill based Subject- IIIIntellectual Property Rights	2	-	2	20	55	75
3FB/ 3FC/ 3FD/ 3FG	Tamil**/AdvancedTamil* (or)Non-MajorElective-I: YogaforHumanExcellence* /Women'sRights* ConstitutionofIndia*	1	-	1		25	25
	Health and Wellness		1	1	25	-	25
3NM	Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability(Microsoft Office Essentials) https://docs.google.com/spreadsheets/d/1bBRAYYJa35th9m3wzzzdool34bx6f5Vp/edit?usp=drivesdk&oid=100738103855604184250&rtpof=true&sd=true	2		2	25	75	100
Total		29	1	25	220	605	825
FOURTHSEMESTER							
41T	Language-IV	6		2	25	75	100
42E	English-IV	4		2	25	75	100
43A	CoreVIII–CorporateAccounting	4	-	4	25	75	100
43B	CoreIX-AdvancedCompanyLaw and Secretarial Practice	4	-	4	25	75	100
43C	CoreX–GeneralLaws	3	-	4	25	75	100
4AD	Supportive:IV- BusinessStatistics	4	-	3	25	75	100
4NM	SkillbasedSubject-3-Nan Mudhalvan–officeFundamentals-Digital Skills for Employability http://kb.naanmudhalvan.in/Bharathiar_University_(BU)		3	2	25	25	50
4FB/ 4FE	Tamil**/AdvancedTamil* (or) Non-majorelective–II:GeneralAwareness*	2		2		50	50
Total		27	3	23	175	525	700
FIFTHSEMESTER							
53A	CoreXI–CostAccounting	5	-	4	25	75	100
53B	CoreXII–IndustrialLaw	4	-	4	25	75	100
53C	CoreXIII Advanced CorporateAccounting	5	-	4	25	75	100
53D	CoreXIV–Taxation	5	-	4	25	75	100
5EA/5EB/ 5EC	Elective–I:	5	-	4	25	75	100
57A	Institutional Training (15 days)	-	-	2		50	50
5ZP	SkillbasedSubject-3 :MS Office and Tally2013 Version (Practical)		3	2	20	55	75

5NM	Skill BasedSubject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability(Banking, Lending and NBFC ProductsandServices-I) http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf		3	2	25	75	100
Total		24	6	26	170	555	725
SIXTHSEMESTER							
63A	CoreXV–SecurityLawsandFinancial Markets	4	-	4	25	75	100
63B	CoreXVI-CorporateLaws	4	-	4	25	75	100
63C	CoreXVII–Management Accountng	5	-	4	25	75	100
63D	CoreXVIII-SecretarialAuditand Standards	4	-	4	25	75	100
6EA/6EB/6EC	Elective–II	5	-	4	25	75	100
6ED/6EE/6EF	Elective–III:	5	-	4	20	55	75
6NM	SkillBasedSubject-4–Naan Mudhalvan – Fin Tech Course – 2(Capital Markets/DigitalMarketing/Operational Logistics) http://kb.naanmudhalvan.in/Bharathiar_University(BU)	3		2	25	25	50
67A	ExtensionActivities**	-	-	2	50	-	50
Total		30		28	220	455	675
GrandTotal		174	6	140	1055	2945	4000

*ENGLISHIII–Universitysemesterexaminationwillbeconductedfor50marks(asperexistingpatternofexamination)anditwillbe conducted for 25 marks.

**NANMUDHALVANSKILLCOURSE –External75markswillbeassessedbyIndustryandInternal25markswillbeofferedby respective course teachers.

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

Value added courses: Minimum 2 and Maximum 5 for each Department for entire program - It is optional for affiliated colleges.

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

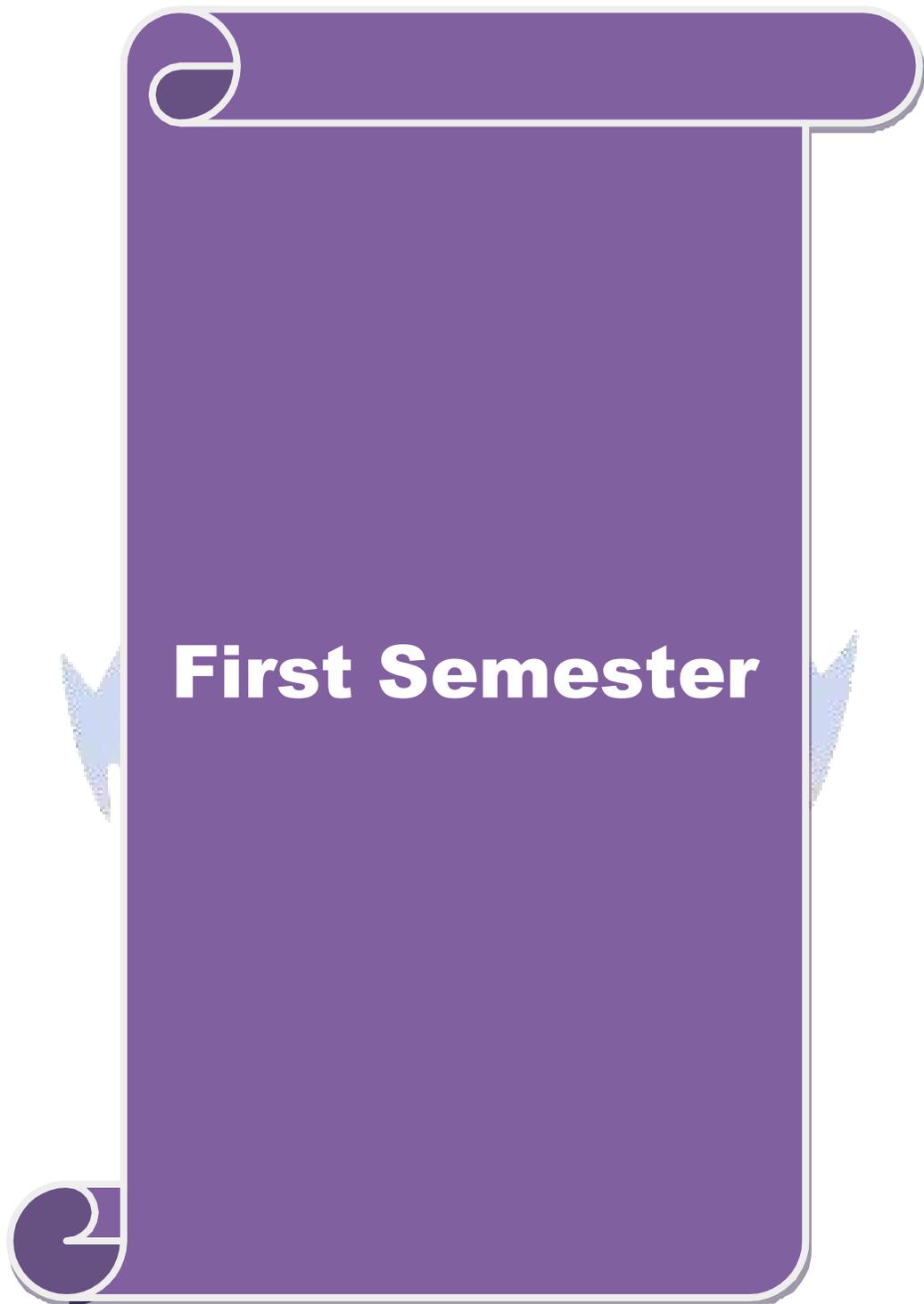
\$Includes 50%/30% continuous internal assessment marks for the theory and practical papers respectively.

*No University Examinations. Only Continuous Internal

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

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

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



SCHEME OF EXAMINATIONS: CBCS Pattern

SEMESTER-I

Course code	13A	TITLE OF THE COURSE	L	T	P	C
Core I		FINANCIAL ACCOUNTING	6		-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to: To acquire knowledge of basic principles of accounting theory, concepts and conventions, preparation of financial statements, Bank Reconciliation Statement and Bills of Exchange for effective accounting management.						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Recall the fundamental concepts of accounting and bookkeeping				K1 & K2	
2	Solve the errors in bookkeeping and identify the effect of BRS in an enterprise				K3	
3	Aware of Bills of exchange and its transaction, including Accommodation bills				K3	
4	To gain knowledge about the preparation of final Accounts				K2	
5	Understand the Account current statement and procedure for calculation of Average due date methods				K3	
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Basic Concepts Of Accounting				15—hours	
Introduction—Accounting principles, Concepts and Conventions—Journal—Ledger Subsidiary books.						
Unit:2	Accounting Books and Records				15 —hours	
Preparation of trial balance—Rectification of errors—Bank reconciliation statement.						
Unit:3	Final Accounts				20—hours	
Final Accounts of Sole Traders						
Unit:4	Negotiable Instruments				20-hours	
Bills of Exchange, Accounting of Non-trading Concerns						
Unit:5	Account Current and Average Due Date				18—hours	
Account Current—Average Due Date.						

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90— hours
Distribution of Marks: 20% Theory, 80% Problems		
Text Book(s)		
1	S.P. Jain & K.L. Narang – Advanced Accountancy.	
2	T.S. Reddy & Murthy – Financial Accounting	
3	N. Vinayakam, P.L. Mani, K.L. Nagarajan – Principles of Accountancy – S. Chand & Company Ltd.,	
4	T.S. Grewal – Introduction to Accountancy – S. Chand & Company Ltd.,	
Reference Books		
1	Shukla M.C. & Grewal T.S. – Advanced Accounting.	
2	Gupta R.L. & Radhaswamy M. – Advanced Accounting.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Front accounting. Financial accounting	
3	Basic accounting concept	
Course Designed by:		

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

S-Strong; M-Medium; L-Low

SEMESTER-I

Coursecode	13B	TITLE OF THE COURSE	L	T	P	C
Core II		BUSINESS MANAGEMENT	6	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. The subject aims to educate on the functions and theories of management. 2. To organization structure, communication skills, and leadership qualities and build competencies among the students as entrepreneurs and managers 						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Discuss Nature and scope of Management process				K1 & K2	
2	Describe Planning and decision making process.				K2	
3	Explain Organization and organization structure.				K1 & K2	
4	Enumerate Theories of motivation and incentives.				K2	
5	Describe Co-ordination and control process.				K3	
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Introduction to Management				15-hours	
Management – meaning – Difference between Management and Administration – Management is an art/Science levels and functions of Management – Co-ordination						
Unit:2	Planning				15—hours	
Planning – Policies and procedures – Methods – Decision Making						
Unit:3	Organising				20—hours	
Organising – Structure, Principles – Theories of Organisation – span of Management – Centralisation and Decentralisation – Line and staff functions – delegation – Functional Organisation – Formal and Informal Organisation.						
Unit:4	Direction, Motivation & Leadership				20—hours	
Direction – Communication – Motivation – Morale – Leadership – Internal and External Co-ordination – Committees in management						
Unit:5	Control Process				18—hours	
Control process – Source Tools – CPM – PERT – social responsibilities of Business						
Unit:6	Contemporary Issues				2hours	
Expert lectures, online seminars – webinars						
Total Lecture hours					90—hours	

TextBook(s)	
1	Ramasamy.T-PrinciplesofManagement
2	DinkarPagare-BusinessManagement
3	TripathiP.C.,Reddy.P.-PrinciplesofManagement
ReferenceBooks	
1	Koontz&O'Donnell-PrinciplesofManagement.
2	Dr.Saxen-BusinessAdministrationandManagement.
3	Chatterjee-AnintroductiontoManagementofPrinciplesandtechniques
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1	Businessstudy
2	Businessmanagement
CourseDesignedBy:Mrs.S.Sathiyavani sathiyavanis@skacas.ac.in	

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

S-Strong;M-Medium;L-Low

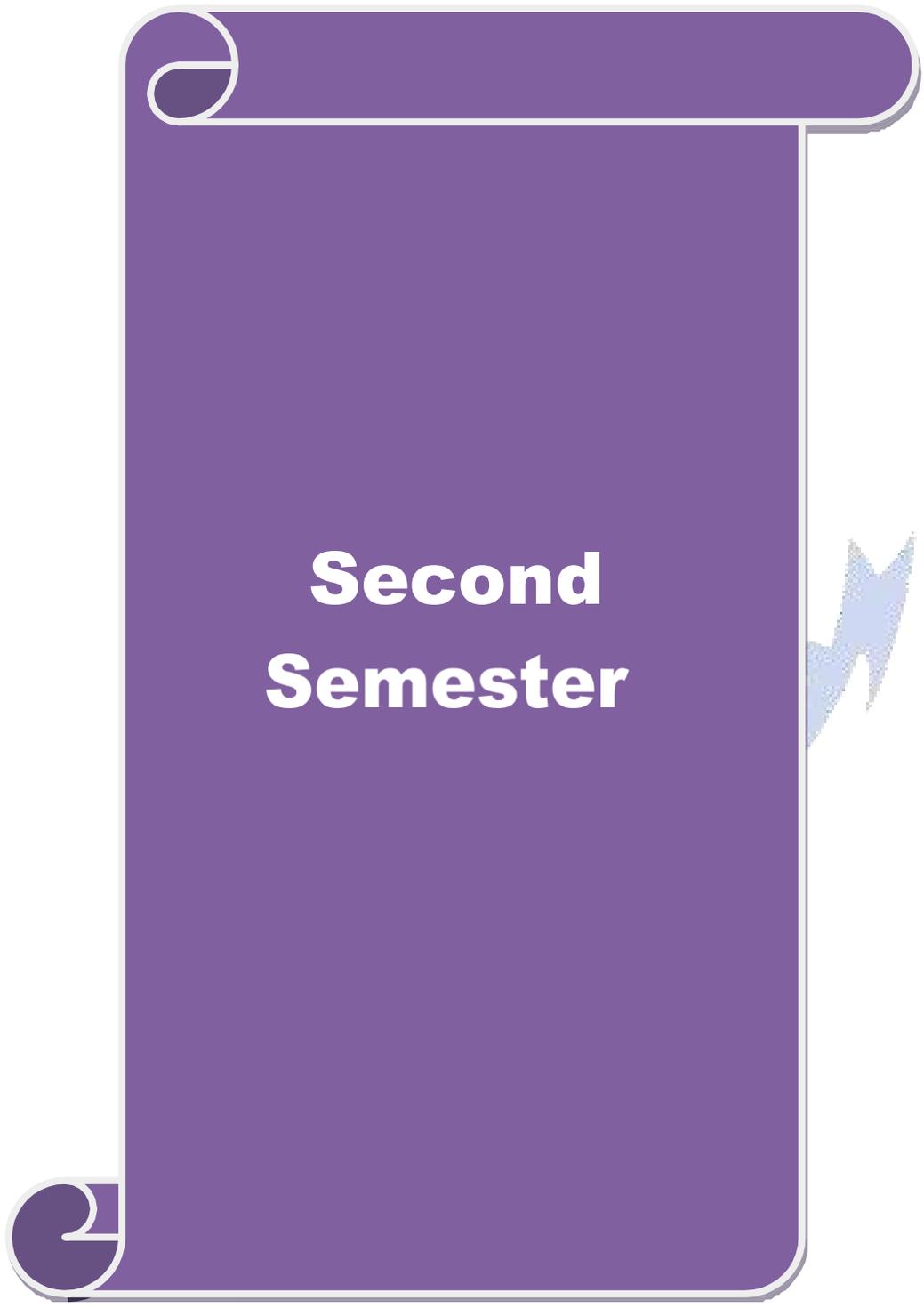
SEMESTER I

Course code	1AA	TITLE OF THE COURSE	L	T	P	C
Supportive I		MANAGERIAL ECONOMICS	4	-	-	3
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> To aim to know the economic goals of the firms and capital decision making. To understand the different market condition 						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	To understand the basic concepts of managerial economics.					K1
2	To know the economic goals of the firms and capital decision making.					K2
3	To acquaint knowledge about the cost concepts and pricing policies methods					K3
4	To find the effect of non-price factors on products and services of monopoly and oligopoly firms.					K3
5	To understand the concepts profit management and the business cycle.					K2
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	The Fundamentals Of Managerial Economics					10—hours
Introduction—Definition and Nature of Managerial Economics— Scope of Managerial Economics—Role and Responsibilities of Managerial Economist— Law of Demand— Demand Distinctions—Elasticity of Demand (Price, Income and Advertisement Elasticities).						
Unit:2	Demand Forecasting					15—hours
Demand Forecasting—Importance of Demand Forecasting—Factors involved in Demand Forecasting— Methods of Demand Forecasting—Criteria of a Good Forecasting Method.						
Unit:3	Cost Analysis					10—hours
Cost Analysis—Cost concepts—Cost—Output relationship in the short run and long run— Economics and Diseconomies of Scale—Pricing policies and methods—Factors—Objectives—Methods— Guidelines for price fixation						
Unit:4	Pricing					10—hours
Pricing under different market conditions—Perfect competition—Monopoly— Monopolistic competition— Oligopoly.						
Unit:5	Profit Management					13—hours
Profit Management—Nature of profit –profit theories – Methods of appraising project profitability—Business cycle and business policies, Meaning, Phases of business cycle –Effect of business cycle—Measures to control the business cycle.						

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60—hours
Text Book(s)		
1	Managerial Economics – R.L. Varshney & K.L. Maheswari, P.L. Metha.	
2	Gopalakrishnan D A study of Managerial Economics Himalaya Publishing House, Mumbai 2011, Latest Edition	
Reference Books		
1	Varshney R.L & Maheswari K.L., Metha P.L Managerial Economics and Sons, New Delhi Edition	Sultan Chaudhary 2010, 19th
2		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Economics	
2	Managerial Economics	
4		
Course Designed By: Mrs. S. Sathiyavani sathiyavanis@skacas.ac.in		

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

S-Strong; M-Medium; L-Low



**Second
Semester**

SEMESTER-II

Coursecode	23A	TITLE OF THE COURSE	L	T	P	C
Core III		ADVANCED FINANCIAL ACCOUNTING	6		-	4
Pre-requisite			Syllabus Version			
Course Objectives:						
To acquire knowledge about self-balancing ledgers, Depreciation and Methods						
To acquire the knowledge about Branch accounts, Departmental accounts, non-trading concern and single entry systems						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Acquire knowledge about self-balancing ledgers		K1 & K2			
2	To learn about depreciation and methods of depreciation		K3			
3	Prepare Branch accounts and departmental accounts		K3			
4	To gain knowledge about Non trading concern		K3			
5	To know the concept of statement of affairs and single entry system		K3 & K4			
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Self-Balancing Ledgers		15—hours			
Self balancing Ledgers – Fire claims and claims for loss or profits..						
Unit:2	Consignment		15—hours			
Consignments Accounts (Separate Book Maintenance only)						
Unit:3	Branch & Department Accounting		20—hours			
Branch Accounts and Departmental Accounts						
Unit:4	Depreciation		20—hours			
Depreciation						
Unit:5	Statement of Affairs		18—hours			
Single Entry – Preparation of Statement of Affairs – Conversion of Single entry into Double entry – Calculation of missing figures.						
Unit:6	Contemporary Issues		2 hours			
Expert lectures, online seminars – webinars						
		Total Lecture hours	90—hours			
Text Book(s)						
1	T.S.Reddy & Murthy – Financial Accounting					
2	T.S.Grewal – Double Entry Book Keeping					
Distribution of Marks: 20% Theory, 80% Problems						

Reference Books	
1	S.P.Jain & K.L.Narang – Advanced Accountancy
2	Dr.Shukla – Principles of Accountancy
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	Financial accounting
2	Front accounting
3	Accountancy
Course Designed By: Mrs.S.Sathiyavani sathiyavanis@skacas.ac.in	

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

S-Strong; M-Medium; L-Low



SEMESTER-II

Coursecode	23B	TITLE OF THE COURSE	L	T	P	C
Core IV		SETTING UP OF BUSINESS	6	-	-	4
Pre-requisite			Syllabus Version			
Course Objectives:						
The main objectives of this course are to: To Understand the concept, formation, and compliance requirements of Limited Liability Partnerships (LLPs). To Gain knowledge on various non-corporate entities and their formation, including partnerships, HUFs, and trusts. To Explore the structure and registration of financial organizations like NBFCs, MFIs, and chit funds. To Analyze the classification, registration, and developmental schemes related to MSMEs. To Examine the Startup India Policy, registration procedures, funding options, and entrepreneurship essentials.						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Understand the concept, formation, and compliance requirements of Limited Liability Partnerships (LLPs).				K1 & K2	
2	Identify and explain the structure, formation, and documentation of various non-corporate entities.				K2	
3	Gain knowledge of financial organizations and their registration and regulatory frameworks.				K2	
4	Recognize MSME classifications, registration, and support schemes for enterprise development.				K3	
5	Comprehend the startup ecosystem, registration processes, and various forms of startup financing.				K3	
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1						
		Limited Liability Partnership			20—hours	
Limited Liability Partnership (LLP) : Concept of LLP - Formation and registration - LLP agreement - alteration of LLP agreement - annual and event based compliance's						
Unit:2						
		Non-Corporate Entities			20—hours	
Non - Corporate Entities: Partnership - HUF - Sole Proprietorship - Multi state Cooperative Society - Trust and Society - types - features - advantages - limitation - registration - Formation and Registration - Partnership agreement and trust deed						
Unit:3						
		Financial Organization			15—hours	
Financial Organization: Non-banking financial corporation (NBFC) - types - benefits - registration -						

Housing finance company - benefits - registration - license -asset reconstruction company -benefits - registration - micro finance institution - features - registration - NIDHI - features - registration - payment bank -regulation -MUDRA Bank -procedure for loan -MUDRA card - types of funding support		
Unit:4	Micro,Small,Medium Enterprises(MSMEs)	15—hours
Micro,Small,Mediumenterprises(MSMEs):Classificationofenterprises- memorandum-registration- measureforpromotionanddevelopment–Udayam-registrationprocess -NSICRegistration -MSMEsSchemes		
Unit:5	Startup Business Procedures	18—hours
Startup and its registration: Startup India Policy - registration process - benefits and othergovernmentpolicies-differenttypesofcapital-seedcapital-venturecapital -private equity-AngelInvestor -Entrepreneurship -UnicornsStartups -meaning		
Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars–webinars		
TotalLecturehours		90—hours
TextBook(s)		
1	"SettingUpofBusiness Entity and Closure" ICSISudyMaterial (Executive)November 2021	
2.	"Introduction to Business" by Jeff Madura	
ReferenceBooks		
1	"Business: A Changing World" by O.C. Ferrell, Geoffrey Hirt, and Linda Ferrell	
2	"Start with Why: How Great Leaders Inspire Everyone to Take Action" by Simon Sinek	
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]		
1	https://nptel.ac.in/courses/110/107/110107135/	
CourseDesignedBy: Dr.A.Sabeena - sabeena.easc@gmail.com		

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

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

SEMESTER-II

Coursecode	2AA	TITLE OF THE COURSE	L	T	P	C
Supportive II		FUNDAMENTAL OF INFORMATION TECHNOLOGY	4	-	-	3
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to: Educate the students about document creations, animation, database creation and E-commerce						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To acquire knowledge about word document creation, menu usages.				K1	
2	To Gain knowledge about arithmetic and logical operations to prepare different type of chart, Final accounts marks sheet and bank customer's statement.				K2	
3	To Understand to prepare different types of slides with animations and presentation of slides				K2	
4	To create database for employees, students, products and also create objects of query, forms and reports.				K3 & K6	
5	To create webpage and email id and to understand E-commerce				K2 & K6	

K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create		
Unit:1	Basics of Computer	12--hours
Computers – Characteristics – Classification – Micro, mini, mainframe and supercomputers ALU History of Computers – Generation of Computer hardware, Software, Humanware..		
Unit:2	Computer Storages	12--hours
RAM, ROM, PROM, EPROM, EEPROM, FLASH Memory. Auxiliary Memory: Magnetic tape, Hard disk, Floppy Disk, CD-ROM.		
Unit:3	Devices of Computer	12--hours
Input Devices: Keyboard, Mouse, Trackball, Joystick, scanner, MICR, OCR, OMR, Bar code reader, Light pen. Output Devices: VCU, classification & Characteristics of Monitors, printer, Plotter, Sound card & speaker.		
Unit:4	Introduction to Software	12--hours
Introduction to computer software – OS – classification & function of OS – Programming Languages machine languages – Assembly Language – High level Languages – Types of high level Languages – Computers & Interpreters.		
Unit:5	Working With Internet	10--hours



**Third
Semester**

SEMESTER-III

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

Reference Books	
1	Shukla M.C., Y.S. Grewel., S.C. GUPTA Advanced Accounts S Chand & Company Private Limited, New Delhi 26th revised Edition, 2013
2	
Distribution of Marks: 20% Theory, 80% Problems	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By: Mrs. G. Jacqueline Adaikalam hodcorporate@bishopambrose.in	

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

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



SEMESTER-III

Course code	33B	TITLE OF THE COURSE	L	T	P	C
Core VI		COMMERCIAL LAW	3	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to: This course aims to throw light on the various enactments pertaining to commercial activities and their significance and understand the fundamentals of law relating to commercial activities						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To learn about nature and sources of law					K1
2	Understand about free consent and capacity of contract					K2
3	Identify contract remedies					K2
4	Acquire knowledge about special contracts.					K3
5	To know about Law relating to sale of goods Act.					K4
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Ingredients Of Contract				9—hours	
Sources of law - Law of contract - Nature - kinds - Essentials of valid contract - offer - Acceptance - intention to create legal relations - considerations - capacity to a contract.						
Unit:2	Capacity of Contract				9—hours	
Free consent - Mistake - Misrepresentations - fraud - coercion and undue influence - lawful object - Agreement not declared void - legal formalities.						
Unit:3	Performance of Contract				9—hours	
Contingent contract - performance of contract - Remedies for Breach of contract - Quasi contracts.						
Unit:4	Special contracts				9—hours	
Special contracts - Indemnity and guarantee - Agency - Bailment and pledge.						
Unit:5	Sales of Goods				7—hours	
Law relating to sale of goods Act - 1930						

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		45 – hours
Text Book(s)		
1	N.D.Kapoor – Elements of Mercantile Law	
2	M.C.Sukla – A Manual of Mercantile Law	
Reference Books		
1	S.R.Davar – Mercantile Law	
2	Balachandran V. & Thothadri S – Business Law	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Financial Accounting	
2	Front Accounting	
3	Accountancy	
Course Designed By: Mrs. G. Jacqueline Adaikalam hodcorporate@bishoppambrose.in		

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

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

SEMESTER-III

Coursecode	33C	TITLE OF THE COURSE	L	T	P	C
Core VII		COMPANY LAW AND SECRETARIAL PRACTICE	3	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to:						
This course aims to enlighten the students on the provision of the Companies Act, 2013 along with secretarial work relating to Corporate Entities						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Understanding the various types of Companies and the issues associated with the Companies				K1 & K2	
2	Summarize Procedure for incorporation of the company.				K2	
3	Discuss Matters to be stated in the prospectus.				K3	
4	Analyze Sources of raising capital.				K3	
5	Define borrowing powers and legal charges.				K4	
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Company and its Nature and Scope				9—hours	
Meaning, Definition and characteristics of company. - Historical background of company - Kinds of companies - Merits and Demerits of Incorporation of company - Lifting the corporate veil.						
Unit:2	Procedure for Incorporation of companies				9--hours	
: Role of promoters, Legal Position of Promoter - Pre-incorporation contracts - Memorandum of Association - Meaning, Purpose, Contents, Ultravires and Doctrine of Ultravires - Articles of Association - Meaning Purpose, Content. Alternation, Constructive Notice. - Doctrine of Indore Management Exceptions						
Unit:3	Prospectus, Shares and Debentures				9--hours	
Meaning - Formalities of issue Prospectus - Misrepresentation of Prospectus - Golden Rule - Shares - Meaning, Types of Shares and Transfer of shares - Share Capital, Meaning, Kinds, Alternation, Reduction and Voting Rights - Debenture - Meaning, Types, Charge-Fixed and Floating, Crystallisation of Floating charge - Borrowing Powers - Effective of unauthorized borrowings						
Unit:4	Management and Administration of Company				9--hours	
Directors - Appointment, Qualifications, Types - Directors Position, Powers, Functions - Duties and Liabilities of Directors - Meetings, Kinds, Requisites of Valid Meeting - Audit and Accounting System - Legal Position of Audit						

Unit:5	Borrowing powers	7-hours
Borrowing powers – methods of borrowing – Mortgage and charges- Powers -registration of charges– legal provisions- secretarial duties with regard to borrowing.		
Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars – webinars		
Total Lecture hours		45--hours
Text Book(s)		
1	N.D.Kapoor–Company Law and Secretarial Practice–2013 Act	
2	Dr.V.Balachandran–Hand Book of Company Law and Secretarial Practice–2013 Act – Vijay Nicol Publication	
3.	CS Executive Paper 2	
Reference Books		
1	ICSIS Study Material-Company Law and Secretarial Practice ICSI 2013, Latest Edition	
2		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Corporate procedure	
2	Corporate finance	
3		
Course Designed By: Mrs. G. Jacqueline Adaikalam hodcorporate@bishopambrose.in		

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

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

SEMESTER-III

Coursecode	3AC	TITLE OF THE COURSE	L	T	P	C
Supportive-III		BUSINESS MATHEMATICS	4		-	3
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to: Aim to create mathematical knowledge and also apply the functions of mathematics in Banking and other institutions.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Apply the functions of mathematics in business			K1,2&3		
2	Remember the matrix and set functions			K1,2,&3		
3	Understand the variables and constants			K3,4&5		
4	Acquire knowledge on derivations			K3		
5	Apply the basic functions of integrals			K3,4&5		
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Title of the Unit (Capitalize each Word)			10--hours		
Set theory-Arithmetic and Geometric Series-Simple and compound interest-Effective rate of interest-Sinking fund-Discounting of Bill-true Discount-Banker's Gain..						
Unit:2	Title of the Unit (Capitalize each Word)			12--hours		
Matrix: Basic concepts- Addition and Multiplication of Matrix - Inverse of a Matrix Solution of Simultaneous linear equations- Input-Output Analysis.						
Unit:3	Title of the Unit (Capitalize each Word)			12--hours		
Variables, Constants and Functions - Limit of Algebraic functions- Simple differentiation of algebraic functions-Meaning of derivatives- Evaluation of first and second order derivatives- maxima and minima.						
Unit:4	Title of the Unit (Capitalize each Word)			12--hours		
Elementary integral calculus-Determining indefinite and definite integrals of simple functions- Integration by parts.						
Unit:5	Title of the Unit (Capitalize each Word)			12--hours		
Linear programming problem-Formation-Solution by Graphical method- Solution by simplex method.						

Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars-webinars		
Total Lecture hours		60--hours
Text Book(s)		
1	Business Mathematics & Statistics - Dr. P.R. Vittal	
2	Navaneetham. P Business Mathematics & Statistics	
Reference Books		
1	Business Mathematics - Dharmapadam	
2	Pillai R.S.N., & Bagavathi. V Business Mathematics,	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Mathematics	
2		
4		
Course Designed By: Mrs. G. Jacqueline Adaikalam hodcorporate@bishopambrose.in		

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

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

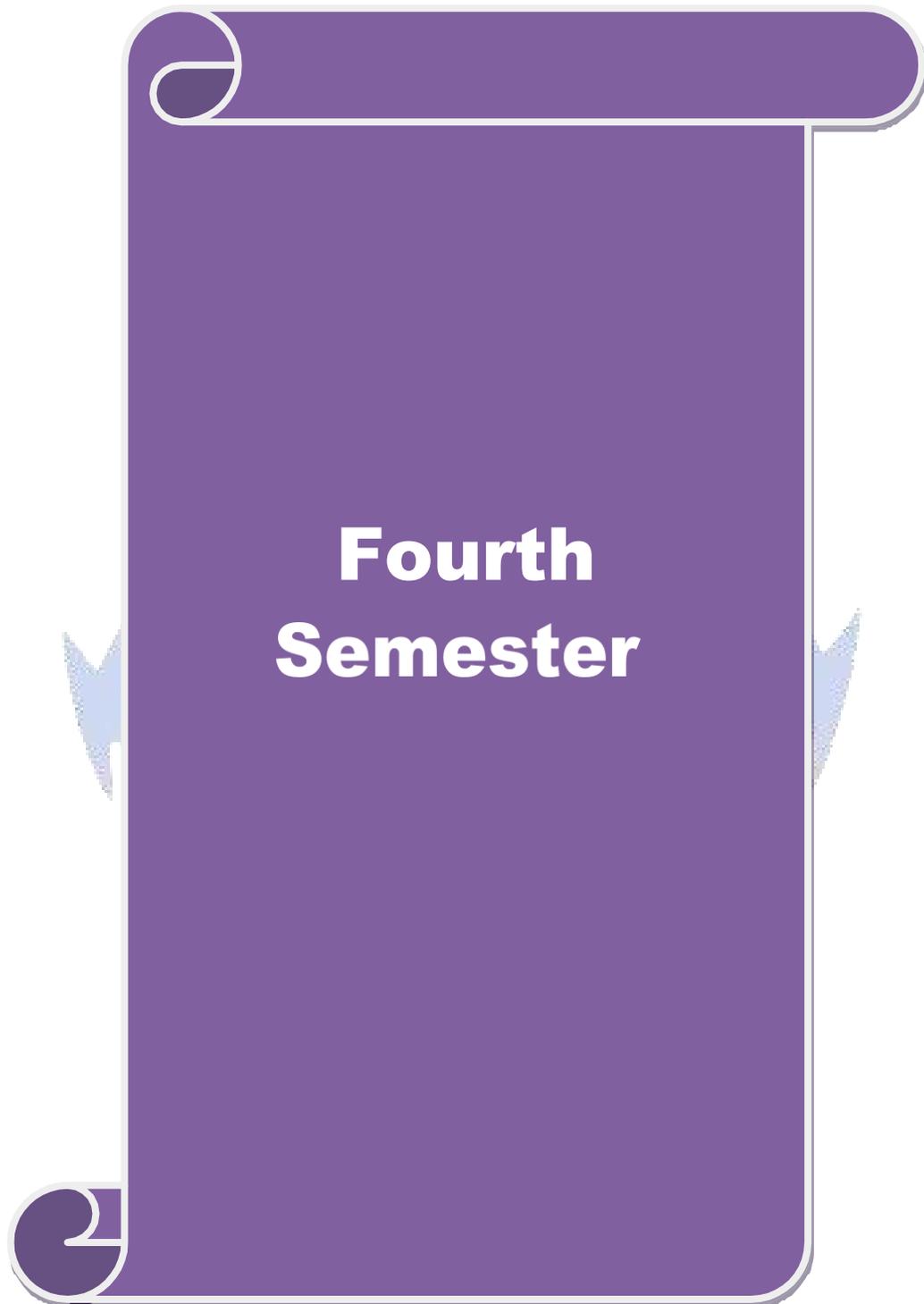
SEMESTER-III

Course code	3ZA	TITLE OF THE COURSE	L	T	P	C
Skill based subject-II		INTELLECTUAL PROPERTY RIGHTS	2	-	-	3
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> To identify different types of IP such as patents, trademarks, copyrights, geographical indications, and industrial designs. To Explain the nature, scope, and need for protection of various IP rights. To Illustrate the process of applying for a patent, trademark, copyright, or GI To Examine opposition, revocation, and infringement procedures under IP law To Design a strategy for IP protection for a business or innovation. 						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Acquire the knowledge of IPR laws.					K1
2	Enable the knowledge towards Trade Marks					K2
3	Enable the knowledge towards copyright.					K3
4	To familiarize with import and export procedure under Geographical Indications of Goods.					K3
5	Gain basic and broad knowledge in law relating to industrial designs.					K3 & K4
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	INTELLECTUAL PROPERTY				6—hours	
Regulatory Framework - Nature of intellectual Property-Need of Intellectual Property- Scope of Intellectual Property-The General Agreement on Trade in Services (GATS) - World Intellectual Property Organization (WIPO) - Trade-Related Aspects of Intellectual Property Rights (TRIPS) -The Concept of Intellectual Property Law relating to Patents: Applications for Patents - Publication and Examination of Applications - Inventions Not Patentable – Opposition Proceedings to Grant of Patents- Restoration of Lapsed Patents - Surrender and Revocation of Patents - Working of Patents - Compulsory Licenses and Revocation -Infringement of Patents.						
Unit:2	TRADE MARKS				6—hours	
Law relating to Trade Marks: Classification of Goods and Services - Conditions for Registration - Procedure for and Duration of Registration - Absolute Grounds for Refusal of Registration- Assignability and Transmissibility of Registered Trademarks -Collective Marks - Certification Trademarks - Trademark Agent - Infringement of Trade Marks						
Unit:3	COPYRIGHT				6--hours	
Law relating to Copyright: Meaning of Copyright - Works in which Copyright Subsists - Registration of copyright - Ownership of Copyright - Assignment of Copyright - Term of Copyright - Licenses by Owners of Copyright - Copyright Society - Infringement of Copyright.						
Unit:4	GEOGRAPHICAL INDICATION				6-hours	

Law relating to Geographical Indications of Goods: Geographical Indication - Application for registration - Procedure for and Duration of Registration - Effect of Registration - Prohibition of registration of geographical indication as Trade Mark.		
Unit:5	INDUSTRIAL DESIGNS	4--hours
LawrelatingtoIndustrialDesigns:RegistrationofDesigns -ProhibitionofRegistration ofCertainDesigns- CertificateofRegistration-CopyrightinRegistered Designs - Industrial and International Exhibitions - Piracy of registered design.		
Unit:6	Contemporary Issues	2hours
Expert lectures ,online seminars-webinars		
Total Lecture hours		30—hours
TextBook(s)		
1.	ICSI MaterialYear of Publication2022	
2.	Author: Prabuddha Ganguli Publisher: McGraw-Hill Education Edition: 3rd Edition (2020)	
ReferenceBooks		
1	"Intellectual Property: A Very Short Introduction" Author: Siva Vaidhyathan Publisher: Oxford University Press Edition: 1st Edition (2008)	
2	"The Law of Intellectual Property" Author: Adrian Silverstein Publisher: Sweet & Maxwell Edition: 7th Edition (2017)	
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]		
1	https://nptel.ac.in/courses/109/107/109107058/	
Course DesignedBy:Dr.Dr.A.Sabeena - sabeena.easc@gmail.com		

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

S-Strong;M-Medium;L-Low



SEMESTER-IV

Coursecode	43A	TITLE OF THE COURSE	L	T	P	C
Core VIII		CORPORATE ACCOUNTING	4	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. This course aims to enlighten the students on the accounting procedures followed by the Companies. 2. To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Enabling the student to understand the features of Shares.				K1&K2	
2	Develop an understanding about redemption of Shares and Debenture and its types.				K2&K3	
3	To give an exposure to the company final accounts				K3	
4	To provide knowledge on amalgamation of companies.				K3	
5	To get an idea about internal reconstruction				K3&K4	
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Issue of Shares				12--hours	
Accounting for issue of shares (Including forfeiture and reissue)- Redemption of preference shares.						
Unit:2	Redemption of Debentures				12--hours	
Issue and redemption of debentures						
Unit:3	Final Accounts of Companies				12-- hours	
Profit prior to incorporation–Final accounts of companies						
Unit:4	Amalgamation and Absorption				12-- hours	
Amalgamation and absorption						
Unit:5	Internal and External reconstruction				10-- hours	
Internal and External reconstruction						

Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars-webinars		
TotalLecturehours		60--hours
TextBook(s)		
1	ReddyT.S&Murthy.ACCorporateAccountingMarghamPublications,Chennai2012,6thEdition	
2	R.L.GuptaAdvanceAccountancy	
ReferenceBooks		
1	JainS.P.&.NarangK.LCorporateAccountingKalyaniPublication,NewDelhi2016,LatestEdition,	
2	ShuklaM.CAdvancedAccountingSultanChand&Sons,NewDelhi2016,LatestEdition,	
(Problems–80%andTheory20%)		
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]		
1	Seniorsecond-financialaccounting	
2	Introductionofaccounting	
4		
CourseDesignedBy:Mrs.G.JacquelineAdaikalam hodcorporate@bishopambrose.in		

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

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

SEMESTER-IV

Coursecode	43B	TITLE OF THE COURSE	L	T	P	C
Core-IX		ADVANCED COMPANY LAW AND SECRETARIAL PRACTICE	4	-	-	4
Pre-requisite			Syllabus Version			
Course Objectives:						
The main objectives of this course are to: To enlighten the students' knowledge on Companies Act 2013, knowledge on Formation of Company, Documents required and Acts pertaining to it.						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Remember the basic levels of company					K1
2	Identify the role of Directors, Kind of Directors Application for DIN Under Companies rule 2014					K2
3	Evaluate the Corporate Governance, objectives, Need, Role of Auditors in Corporate Governance.					K2
4	Understand the dividend, payment of dividend, dividend warrant.					K2
5	Know the winding up procedures and Secretarial duties regarding winding up.					K2
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	COMPANY MEETING				10--hours	
Company Meeting – kinds of meetings – requisites of a valid meeting – Agenda – minutes – quorum – proxy – voting – poll – motion and resolution – Secretarial Standards (SS-1 & SS-2) – Secretarial duties in connection with meetings..						
Unit:2	DIRECTORS				10hours	
Directors – appointment – qualification – Kinds – removal – casual vacancy – powers, duties, liabilities – managing director – appointment – rights and duties – KMP (Key Managerial Person) – Secretarial duties.						
Unit:3	BOOKS OF ACCOUNTS AND REGISTERS				10-hours	
Books of Accounts and Registers – inspections – annual returns – circulation and filing – directors report – chairman's speech – appointment of auditors – qualification of auditors – auditors report – removable of auditors – secretarial duties.						
Unit:4	DIVIDEND				15--hours	
Dividend – definition – statutory provision – power of board of directors regarding dividend – interim dividend – unclaimed dividend – dividend warrant – payment of interest out of capital – secretarial duties in connection with dividend.						

Unit:5	WINDINGUP	13--hours
Windingup–meaning–modesofwindingup–petitionsforwindingup–consequencesofwindingup– NationalCompanyLawTribunal(NCLT)–dutiesofsecretaryinrespectofeachwindingup.		
Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars-webinars		
TotalLecturehours		60--hours
TextBook(s)		
1.	N.D.Kapoor–CompanyLawandSecretarialPractice–2013Act	
2.	Dr. V. Balachandran – Hand Book of Company Law and Secretarial Practice – 2013 Act - VijayNicolPublication	
3.	Textbook on Company Law" Author: K.R. Chandratre Edition: 6th Edition (2021) Publisher: LexisNexis	
ReferenceBooks		
1	CompanyLawandSecretarialPractice–2013Act ICSI STUDY MATERIAL	
2	"Guide to Company Law Procedures" Author: M.C. Bhandari Edition: 25th Edition (2023) Publisher: Wadhwa and Company	
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]		
1.	https://swayam.gov.in/nd1_noc21_lm29/preview	
Course Designed By:Dr.R.Maheswaranrm@kgggroup.in		

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

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

SEMESTER-IV

Coursecode	43C	TITLE OF THE COURSE	L	T	P	C
Core X		GENERAL LAWS	3	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to: To acquire the knowledge on basic understanding of legislative practices in general law in the conduct of the corporate affairs						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Explain Basic provisions of Companies meetings					K1
2	Acquire knowledge about the Key managerial person					K2
3	Understand the methods of appointment and removal of auditors					K2
4	Enumerate Legal procedure for declaration and payment of dividend					K2
5	To learn about winding of companies.					K3
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Basic Concepts of law and Fundamental Rights					9—hours
Constitution of India -Nature of Indian Constitution-fundamental rights-directive principles of state policy-freedom of trade, commerce and intercourse-constitutional provisions relating to State monopoly						
Unit:2	Negotiable Instruments Act, 1881					9—hours
Negotiable Instruments Act, 1881 —characteristics—Types—Promissory Note- Bill of Exchange—Cheque—crossing of cheque—payment of cheque—collection of cheque—Online Payment						
Unit:3	Transfer of property Act, 1882					9—hours
Transfer of property Act, 1882: Important definitions—movable and immovable property—properties which cannot be transferred—rule against perpetuities—lis pendence—provisions relating to sale—mortgage—charge—lease—gift and actionable claim.						
Unit:4	Registration Act, 1908					9—hours
Registration Act, 1908: Registerable documents—compulsory and optional—Time and place of registration—consequences of non-registration—description of property—miscellaneous Provisions						

Unit:5	Arbitration Act, 1940	7—hours
Arbitration Act, 1940: Arbitration Agreement—Definitions—Appointment of Arbitrator—Powers of Arbitrator—Awards—Setting aside of Awards.		
Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars—webinars		
Total Lecture hours		45—hours
Text Book(s)		
1	General Laws—N.D.KAPOOR	
2	Dr.J.N.Pandey Constitutional Law of India Central Law Agency 24th Edition 2019	
3	Dr.A.Sabeena, General Law-Forschung Publications.	
Reference Books		
1	ICS Study Material, Bare Acts.	
2	Durgadas and Basu	The Constitution of India Lexis Nexis 24th Edition 2018
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Advance corporate strategy	
2		
Course Designed By: Mrs. G. Jacqueline Adaikalam hodcorporate@bishopambrose.in		

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

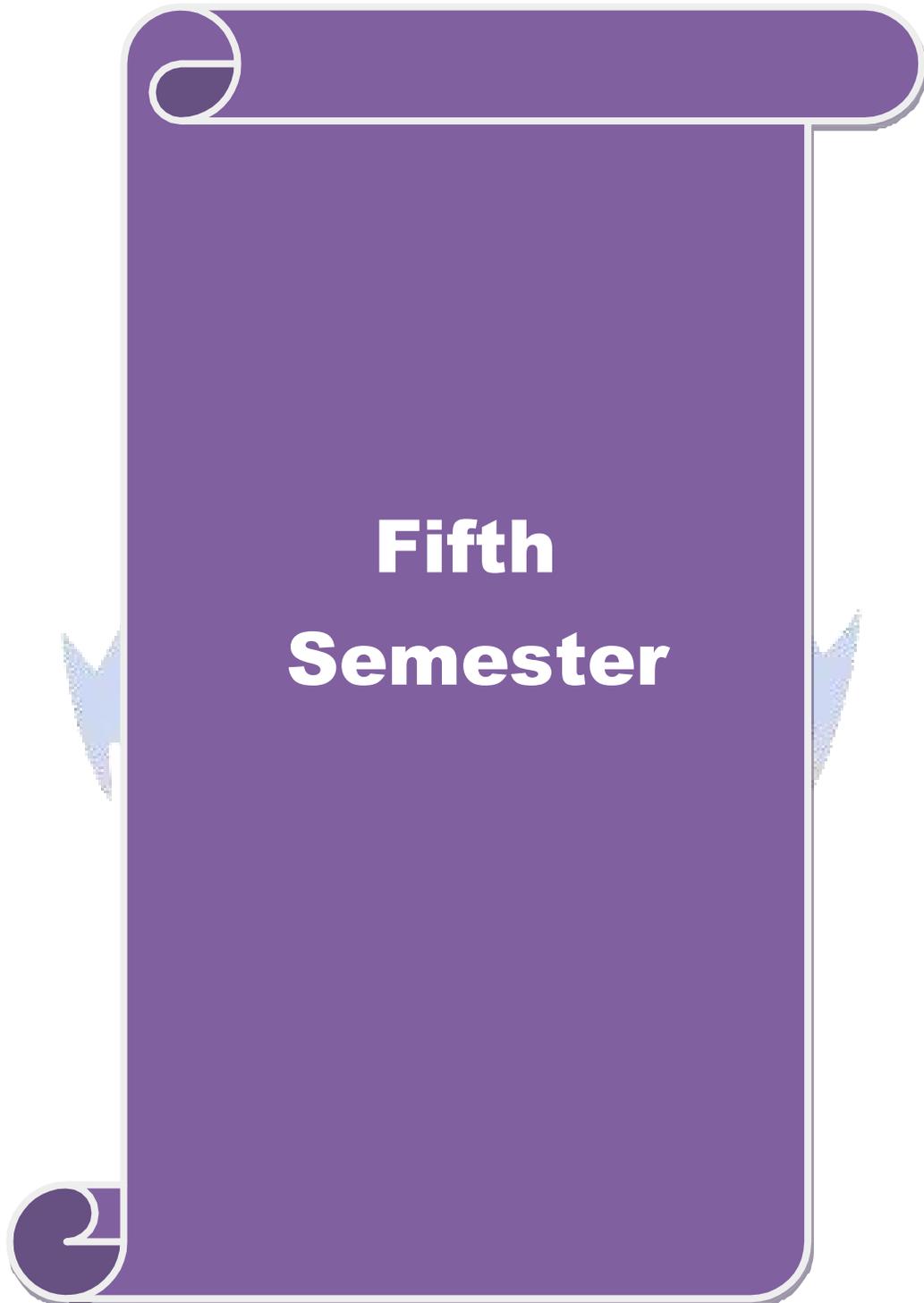
*S-Strong; M-Medium; L-Low

SEMESTER-IV

Coursecode	4AD	TITLEOFTHECOURSE	L	T	P	C
Supportive-IV		BUSINESSSTATISTICS	4		-	3
Pre-requisite			Syllabus version			
CourseObjectives:						
Themainobjectivesofthiscourseareto:						
<ol style="list-style-type: none"> 1. Thiscourseintroducetheconcepts,methodsandtheapplicationof,StatisticalToolsthatareessentialforcommerce,economicsandindustry 2. ToenablethestudentstolearntheStatisticalmethodsandtheirapplicationsinCommerce 						
ExpectedCourseOutcomes:						
Onthesuccessfulcompletionofthecourse,studentswillbeableto:						
1	Understandthebasicconceptsstatisticsandcollectionofdata				K1&K2	
2	Impartingknowledgeontabulationandpresentation				K2&K3	
3	HaveacomprehensiveknowledgeonCentraltendency				K3	
4	Acquireknowledgeoncorrelationandregressionanalysis				K3&K4	
5	AcquireknowledgeonindexnumbersMapping				K4	
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1	TitleoftheUnit(CapitalizeeachWord)				10—hours	
Meaning and scope of statistics of data collection of data primary and secondary methodsofprimarydatacollection,editingsecondarydatacollectionandtabulationpresentationifdataby diagramsbardigramandpiediagram.Graphicrepresentationfrequencydistribution..						
Unit:2	TitleoftheUnit(CapitalizeeachWord)				12-hours	
Mean- Median-Mode: Average simple and weighted mean, median, mode- geometric meanandharmonic mean. Their computation properties and uses Measures of dispersion Range.Quartiledeviationandco-efficientofvariation.						
Unit:3	TitleoftheUnit(CapitalizeeachWord)				12—hours	
Skewners—meaningBowleysandPearson’sco-efficientofskewers’correlationmeaninganddefinition—scatterdiagramPearson’scorrelationco-efficientandlinerprediction— regressionintwovariables—uses ofregression.						
Unit:4	TitleoftheUnit(CapitalizeeachWord)				12--hours	
Interpolation,NewtonLanguageandmethods– Indexnumbers– meaninguses,methodsofconstruction– Aggregativeandrelativetypestests ofanindexnumberwholesaleandcostoflivingindexpri cedataofIndia.						

Unit:5	TitleoftheUnit(CapitalizeeachWord)				12--hours
Timeseries– meaning, components, models, business forecasting methods of estimating Trend graphic, Semi average, moving average and least square method seasonal variation method of simple average interpretation of statistics–Precaution–errors–methods of sampling and non–sampling errors.					
Unit:6	ContemporaryIssues				2hours
Expert lectures, online seminars–webinars					
				TotalLecturehours	60-hours
TextBook(s)					
1	S.P. Gupta: Statistical Methods, Sultan Chand & Sons				
2	Sanchetti & Kapoor: Advanced Statistical Methods				
ReferenceBooks					
1	Oxten. Cowden & Kreins: Applied General Statistics				
2					
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]					
1	Business statistic				
2					
4					
Course Designed By: Mrs. G. Jacqueline Adaikalam hodcorporate@bishopambrose.in					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	M
CO3	S	S	M	S	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

S-Strong; M-Medium; L-Low



SEMESTER-V

Coursecode	53A	TITLE OF THE COURSE	L	T	P	C
Core-XI		COST ACCOUNTING	5		-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> To enlighten the students on the importance of cost ascertainment, reduction and control To understand the methods of costing adopted by different types of industries 						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Explain Elements of cost and preparation of cost sheet and tenders.			K1, K2 & K3		
2	Describe Procedure for preparation of Stores ledger Calculation of wages			K3		
3	Acquire knowledge about cost and financial accounting.			K2		
4	Demonstrate Classification and apportionment of overheads			K3		
5	Explain Unit costing, Job costing, Standard costing.			K3 & K4		
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Basics of Cost			13—hours		
Cost Accounting-Meaning and Objectives-Elements of cost-Preparation of cost sheet.						
Unit:2	Material & Labour			15—hours		
Material control-treatment of issue of material-Labour-methods of wage payment-Overheads -Classification, Apportionment and Absorption.						
Unit:3	Reconciliation of accounting			15—hours		
Reconciliation of Cost Accounting and Financial Accounting.						
Unit:4	Contract & Process Costing			15—hours		
Methods of Costing-Contract costing and process costing						
Unit:5	Material & Standard Costing			15—hours		
Material Costing-Break even analysis-Standard costing (Material and labour simple variances only).						
Unit:6	Contemporary Issues			2 hours		
Expert lectures, online seminars –webinars						
				Total Lecture hours		75—hours

TextBook(s)	
1	JainS.P.,&NarangK.LCostAccounting:KalyanipublishersLatestedition2015
2	Maheswari.SNPrinciplesofCostAccounting:SultanChand&sons,Latestedition2016
ReferenceBooks	
1	PillaiR.S.N,&BagavathiVCostaccounting:S.Chand&CompanyLtd.,NewDelhi Latestedition2015
2	V.K.Saxena&C.D.Vashist,“CostAccounting”,SultanChand,NewDelhi2005.
DistributionofMarks:20% Theory,80% Problems	
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1	Costaccounting
2	
4	
CourseDesignedBy:Dr.J.ThiraviaMaryGloria thiraviagloria@gmail.com	

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

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

SEMESTER-V

Coursecode	53B	TITLE OF THE COURSE	L	T	P	C
Core XII		INDUSTRIAL LAW	4	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to: To impart various provisions of the important Acts related to Factories and Employees.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explain Factories Act, 1948 (health, safety and welfare measures)					K1
2	Describe Payment of Gratuity Act, 1972 recovery and protection					K2
3	Illustrate the Employees Provident Fund and Miscellaneous Provisions					K2
4	Demonstrate Employees State Insurance Act, 1948					K2
5	Describe Code on Wages, 2019: Minimum Wages Act, 1948					K3
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Factories Act, 1948				15--hours	
Object and scope of the act - Important definitions - Statutory agencies and their powers for enforcement of the act - Approval, Licensing and Registration of Factories - Notice by occupier - General duties of the occupier - General duties of manufacturers - Measures to be taken by factories for health, safety and welfare of worker - Special provisions relating to hazardous processes - Penalties and procedures - Compliances under the act						
Unit:2	Payment of Gratuity Act, 1972				10--hours	
Introduction and application of the act - - Important definitions - When is and whom Gratuity payable? - Exemptions - Rights and obligations of employees - Rights and obligations of the employer - Recovery of Gratuity - Protection of Gratuity - Compliances under the act.						
Unit:3	Employees Provident Fund and Miscellaneous Provisions Act, 1952				10--hours	
Introduction - Application of the act - Important definitions - Schemes under the act - Employees Provident Fund Scheme - Employees' Pension Scheme - Employees' Deposit-Linked Insurance Scheme - Determination of moneys due from employers - Employer not to reduce wages and transfer of accounts - Protection against attachment - Power to exempt - compliances under the act.						
Unit:4	Employees State Insurance Act, 1948:				10--hours	
Introduction - Confinement - Contribution - Employment Injury - Registration of Factories and Establishments under this Act - Administration of Employees' State Insurance Scheme - Employees State Insurance Fund - Contributions - Benefits - Employees' Insurance Court (E.I. Court) - Exemptions - Compliances under the Act						
Unit:5	Code on Wages, 2019: Minimum Wages Act, 1948 -				13--hours	
Object and scope of the legislation - Important definitions wages [Section 2(h)] 51 - Fixation of minimum rates of wages [Section 3(1)(a)] 52 - Revision of minimum wages - Manner of fixation/revision of minimum wages.						
Unit:6	Contemporary Issues				2hours	
Expert lectures, online seminars - webinars						
Total Lecture hours					60--hours	
Text Book(s)						
1	N.D. Kapoor - Industrial Laws.					

2	Sundaram S.M., Industrial Law Sree Meenakshi Publications, Karaikudi 5 th Edition 2006
Reference Books	
1	Arunkumarsen & Jitendra Kumar Mitra - Industrial Law The World Press Pvt. Ltd, Kolkata, 23 rd Edition, 2004.
2	Malik P.L., Industrial Law - Eastern Book Company, Lucknow 7 th Edition, 2000
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1.	https://swayam.gov.in/nd1_noc21_lm37/preview
Course Designed By: Dr. J. Thiraviamarygloria thiraviagloria@gmail.com	

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

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

SEMESTER-V

Coursecode	53C	TITLE OF THE COURSE	L	T	P	C
Core-XIII		ADVANCED CORPORATE ACCOUNTING	5		-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Aim to enlighten the students on the accounting procedures followed by the Companies. 2. To enable the students to be aware on the Advanced Corporate Accounting in conformity with the provision of the Companies Act. 						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	To learn about holding company accounts.		K1 & K2			
2	Acquire knowledge about goodwill.		K2 & K3			
3	Prepare Liquidator's final statement of receipts and payments		K3			
4	Prepare Final accounts of Banking companies.		K3			
5	Prepare Final accounts of Insurance companies		K3			
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Holding Companies		15--hours			
Holding companies (New format).						
Unit:2	Valuation of Shares and Goodwill		20--hours			
Valuation of shares and goodwill						
Unit:3	Liquidation of Companies		15--hours			
Liquidation of companies						
Unit:4	Banking Company		20--hours			
Banking company accounts (New format)						
Unit:5	Insurance Company		18--hours			
Insurance company accounts (New format)						
Unit:6	Contemporary Issues		2hours			
Expert lectures, online seminars – webinars						
			Total Lecture hours		90--hours	

TextBook(s)	
1	T.S.Reddy&Murthy–CorporateAccounting
2	Jain&Narang-AdvancedAccountancy–KalyaniPublishers
ReferenceBooks	
1	RLGupta -AdvancedAccountancy–SulthanChandPublishers
2	Pillai.RSN,BhagavathyandUma.SAdvancedAccountancyVol-IIS.ChandCo2016
Problems–80%andTheory20%	
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1	Advanceaccounting
2	
4	
CourseDesignedBy:Dr.J.ThiraviaMaryGloria thiraviagloria@gmail.com	

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

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

SEMESTER-V

Coursecode	53D	TITLE OF THE COURSE	L	T	P	C
Core-XIV		TAXATION	5	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. To provide an in-depth knowledge on the provisions of Income Tax. 2. To familiarize the students with recent amendments in Income-tax. 						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Describe basic concepts of Income tax and Income Tax Act, 1961 and Determine Residential status		K1			
2	Describe Income tax provisions relating to computation of Income under the head salary, House property		K2 & K3			
3	To understand the Income tax provisions relating to computation of Income under the head Business and Profession.		K2 & K3			
4	To understand Income tax provisions relating to computation of Income under the head set off and carry forward		K3			
5	Discuss Procedure for assessment		K3			
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Introduction to Income Tax				15--hours	
Income Tax Act 1961 – Important Definitions – classes of Assessee – Residential status – Incidence of Taxations – Exempted income [Income not included in total income]..						
Unit:2	Computation of Income from Salaries & House Property				20--hours	
Computation of Income under various heads. Income from salaries – Income from House Property.						
Unit:3	Computation of Income from Business or Profession and Capital Gain				20--hours	
Computation of Income under various heads. Business or Profession – Capital Gain.						
Unit:4	Computation Of Income From Other Sources				15--hours	
Income from – set off and carry forward and set off losses – Deduction in total income.						

Unit:5	ProcedureforAssessment	18--hours
IncomeTaxAuthoritiesandtheirPowers–filingofReturns–ProcedureforAssessment.		
Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars–webinars		
TotalLecturehours		90--hours
TextBook(s)		
1	Gaur&Narang-IncomeTaxLaw&Practice.	
2		
ReferenceBooks		
1	ReddyandMurthyT.S	IncomeTaxLawandPracticeKalyani Publications, NewDelhi2019
2	Balachandran.VandThothadri.S	TaxationlawandPractice-I Prentice Hall, NewDelhi2019
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]		
1	Corporatetaxplanning	
2	DirectTax-lawsandpractice	
4		
DistributionofMarks:20%Theory,80%Problems		
CourseDesignedBy:Dr.J.ThiraviaMaryGloria thiraviagloria@gmail.com		

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

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

SEMESTER-V

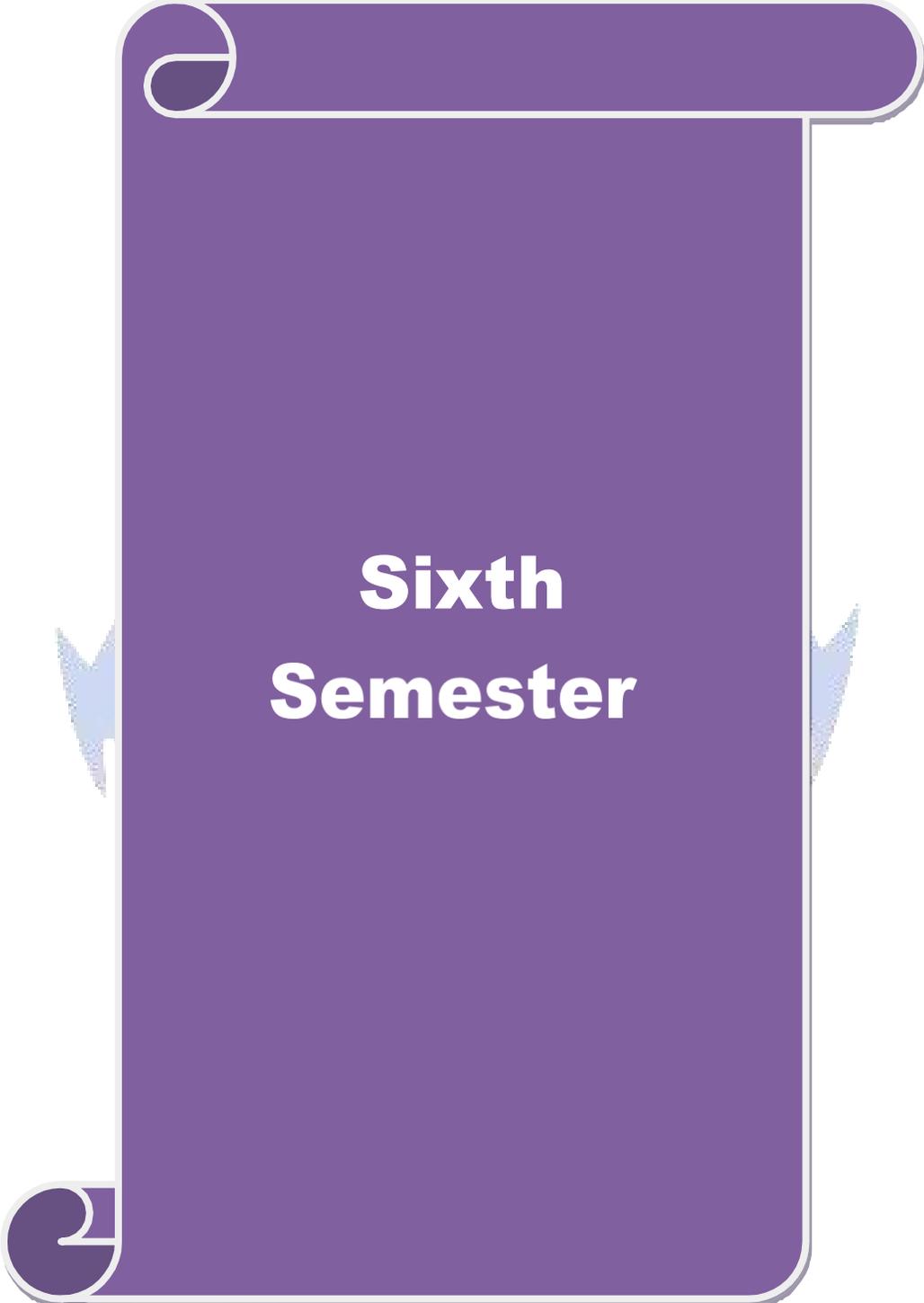
SubCode:57A Institutional Training (15 days)**-50marks

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

SEMESTER-V

Coursecode	5ZP	TITLE OF THE COURSE	L	T	P	C
Skill based Subject-3:		MS Office and Tally 2013 Version (Practical)		-	3	2
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to: Aim to create knowledge on MS words, MS-Excel, MS Access and Power Point to meet the new corporate world.						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Create mail merge, documents, templates and text formatting			K1, K2 & K6		
2	Prepare worksheets and drawing graphs			K1, K2 & K6		
3	Organize data and manipulate files			K1, K2 & K6		
4	Create new slides and insert cliparts and pictures.			K1, K2 & K6		
5	Learn to create company, voucher ledger and balance sheet and profit and loss account			K1, K2 & K6		
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Title of the Unit (Capitalize each Word)				10--hours	
<ol style="list-style-type: none"> 1. To Prepare a Bio-Data using tables. 2. Type the text check spelling and numbering the list items and align, left, right justify. 3. To perform a mail merge. 4. Prepare a document in a Newspaper Column layout using Dropcap. 5. Page layout, Header and footer formatting. 						
Unit:2	Title of the Unit (Capitalize each Word)				8-hours	
<ol style="list-style-type: none"> 1. To prepare a Mark list for Students. 2. To calculate simple interest and compound interest. 3. Header and footer, page layout. 						
Unit:3	Title of the Unit (Capitalize each Word)				10--hours	
<ol style="list-style-type: none"> 1. To prepare a Mark list for student 2. To create a Mailing tables 						
Unit:4	Title of the Unit (Capitalize each Word)				7-hours	
<ol style="list-style-type: none"> 1. To prepare an Organization Chart 2. To implement all the Animations into a slide 						

Unit:5	TitleoftheUnit(CapitalizeeachWord)	8--hours
1.	To create a Company voucher & ledger & record minimum transactions and display the result.	
2.	To prepare a Balance Sheet	
3.	To prepare a Profit & Loss Account.	
Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	45--hours
Text Book(s)		
1	Official Guide to Financial Accounting Using Tally.ERP9 with GST Paperback, Tally Education Pvt. Ltd, 2018	
2		
Reference Books		
1	Rajesh Chheda , Learn Tally.ERP9 with GST and E-Way Bill Paperback, 2018	
2		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Front accounting	
2		
4		
Course Designed By: Dr. J. Thiraviamarygloria thiraviagloria@gmail.com		

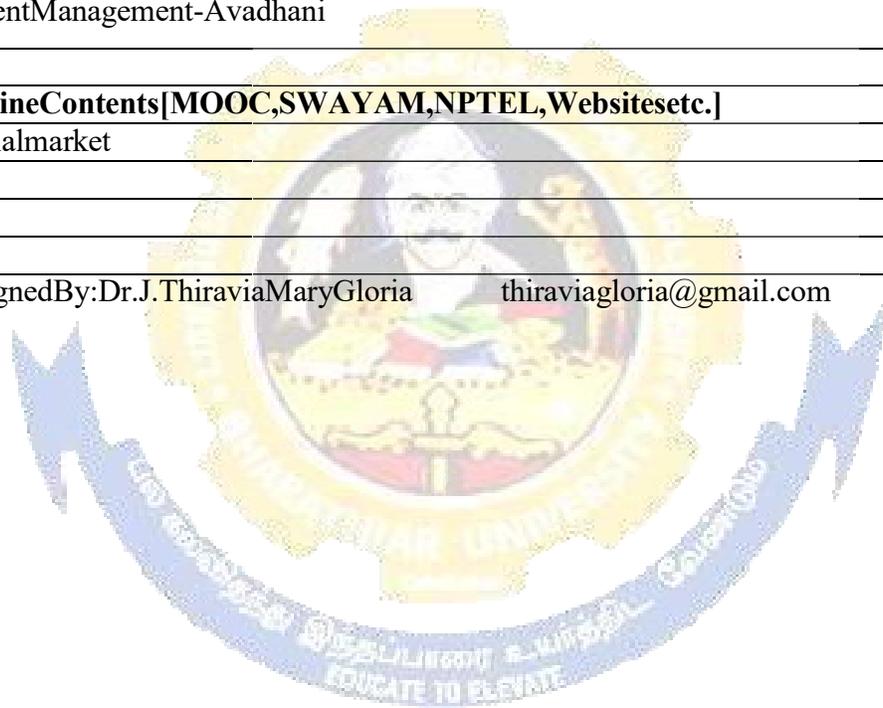


**Sixth
Semester**

SEMESTER-VI

Coursecode	63A	TITLE OF THE COURSE	L	T	P	C
Core XV		SECURITY LAWS AND FINANCIAL MARKET	4	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are To Enable the Students to Acquire Knowledge Regarding the Various provisions in Capital Market Legislations.						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	To learn about financial market.				K1 & K2	
2	Explain Primary & Secondary Markets				K2	
3	Discuss about the new issue market.				K2	
4	Understand the concept of mutual fund.				K3	
5	Enumerate the knowledge about Depositories Act, 1996.				K2	
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Introduction to Financial Market				10--hours	
Financial Market-Capital Market-Money market-Participants and Instruments in Capital market & money market						
Unit:2	Securities Contract Act & SEBI				10--hours	
Securities Contract (Regulation) Act, 1956-Object of the Act-Regulatory framework governing Indian Capital market-Role and Powers of SEBI-Recognition of stock exchange-Byelaws-Membership in Stock exchange-Eligibility-Powers of Central Government						
Unit:3	New Issue Market				10-hours	
New issue market-Parties involved in the new issue market-Govt and Statutory agencies-Collection centers- Placement of issue-Allotment of shares-Investors Protection in the Primary market-secondary market-role of intermediaries.						
Unit:4	Mutual Fund				15--hours	
Mutual Fund-Meaning-Definitions-Types-Performance, Evaluation-SEBI Regulations on mutual fund-Mutual Fund present status						
Unit:5	Depositories Act				13--hours	
Depositories Act, 1996-Importance-definition-Depository Participants-Dematerialization-Opening of Demate-SEBI Regulation-Credit Rating-Concepts-Importance-Benefits in India - Rating process-Rating symbols						

Unit:6	Contemporary Issues	2hours
Expertlectures,onlineseminars-webinars		
TotalLecturehours		60--hours
TextBook(s)		
1	SecurityAnalysis&Portfoliomanagement-PunithavathiPandian	
2	SecuritiesMarketinIndia-Balakrishnan&Natras	
3	Dr.A.C.DeepaandN.Kiruthika,FinancialMarketandServices-ShanlaxPublications	
ReferenceBooks		
1	FinancialServices-Gardon&Natarajan	
2	InvestmentManagement-Avadhani	
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]		
1	Financialmarket	
2		
4		
CourseDesignedBy:Dr.J.ThiraviaMaryGloria thiraviagloria@gmail.com		



SEMESTER-VI

Coursecode	63B	TITLE OF THE COURSE	L	T	P	C
Core-XVI		CORPORATE LAWS	4	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to:						
1. To enable the students to acquire knowledge regarding the various provisions in Economic Legislations and to know the facts and concepts regarding the Foreign Exchange Management and IPL Laws.						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Acquaint the knowledge on Competition Act-2002.					K1
2	To know about Environmental Laws.					K2
3	To learn about the Foreign Exchange Management Act, 1999					K2
4	Understand the Patent Laws Trademarks, Copyright					K3
5	To learn about the Consumer Protection Act, 1986.					K3
K1–Remember; K2–Understand; K3–Apply; K4–Analyze; K5–Evaluate; K6–Create						
Unit:1	Competition Act				10–hours	
Competition Act-2002-Objectives–Definitions–Competition Commission of India–Anti–Competitive Agreements–abuse of Dominant position–Regulation of combinations–Penalties.						
Unit:2	Environment Laws				10–hours	
Environment Laws a) Water (prevention and control of Pollution) Act– Various Boards functions and Powers b) Air (provision and control of pollution) Act 1981– Various Boards functions and Powers. c) Environmental protection Act–1986. Legal and regulatory framework procedures for obtaining various environmental clearances– Role and function of Environmental Tribunal/ Authority– Appearance before Environment Tribunal/ Authority, Environment Audit.						
Unit:3	FEMA				10–hours	
Foreign Exchange 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	Patent, Trademarks and Copyright				15–hours	
Patent Laws– Trademarks– Copyright– meaning, objectives, registration, infringement.						

Unit:5	ConsumerProtectionAct	13--hours
ConsumerProtectionAct,1986–Definitions–Consumerprotectioncouncils– Consumerdisputeredressal Agencies–ConsumerRights.		
Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars–webinars		
TotalLecturehours		60--hours
TextBook(s)		
1	Economicsotherlegislation-GIslanKapoor	
2	CorporateLaws-TaxmanPublications	
ReferenceBooks		
1	EconomicLaws-YCSISStudyMaterial	
2	IntellectualPropertyRightsLaw-B.S.Xlasyanan	
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]		
1	Corporatelaws	
2		
4		
CourseDesignedBy:		

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

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

SEMESTER VI

Course code	63C	TITLE OF THE COURSE	L	T	P	C
CORE: XVII		MANAGEMENT ACCOUNTING	5	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to:						
1. To help the students to acquire knowledge regarding the concepts of management accounting through various techniques						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Explain Management accounting concepts and techniques for business decisions					K1
2	Discuss Analysis and interpretation of financial statements					K2 & K3
3	Prepare fund flow and cash flow statement.					K3
4	Prepare Budget and budgetary control					K3 & K4
5	To learn about concept of capital budgeting.					K4 & K5
K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create						
Unit:1	Introduction to Management Accounting				15–hours	
Management Accounting – Meaning – Definitions – Scope and Objectives – Advantages – Distinctions between Management and Financial Accounting, Management accounting Vs Cost Accounting.						
Unit:2	Analysis and Interpretation of Financial Statements				15–hours	
Analysis and interpretation of Financial statements – Analysis for Liquidity, Profitability and solvency – Accounting ratios – their significance, utility and Limitations.						
Unit:3	Fund Flow and Fund Flow Analysis				15–hours	
Fund Flow analysis – Cash Flow analysis.						
Unit:4	Budgets and Budgetary control				15–hours	
Budgets and Budgetary control – Objectives, Advantages – Limitations – Preparation of Different type of Budgets – Marginal Costing.						
Unit:5	Capital Budgeting				13–hours	
Concept of capital Budgeting – Importance of Capital Budgeting – Kind of Capital Investment Proposals – Capital investment decisions Capital budgeting methods						

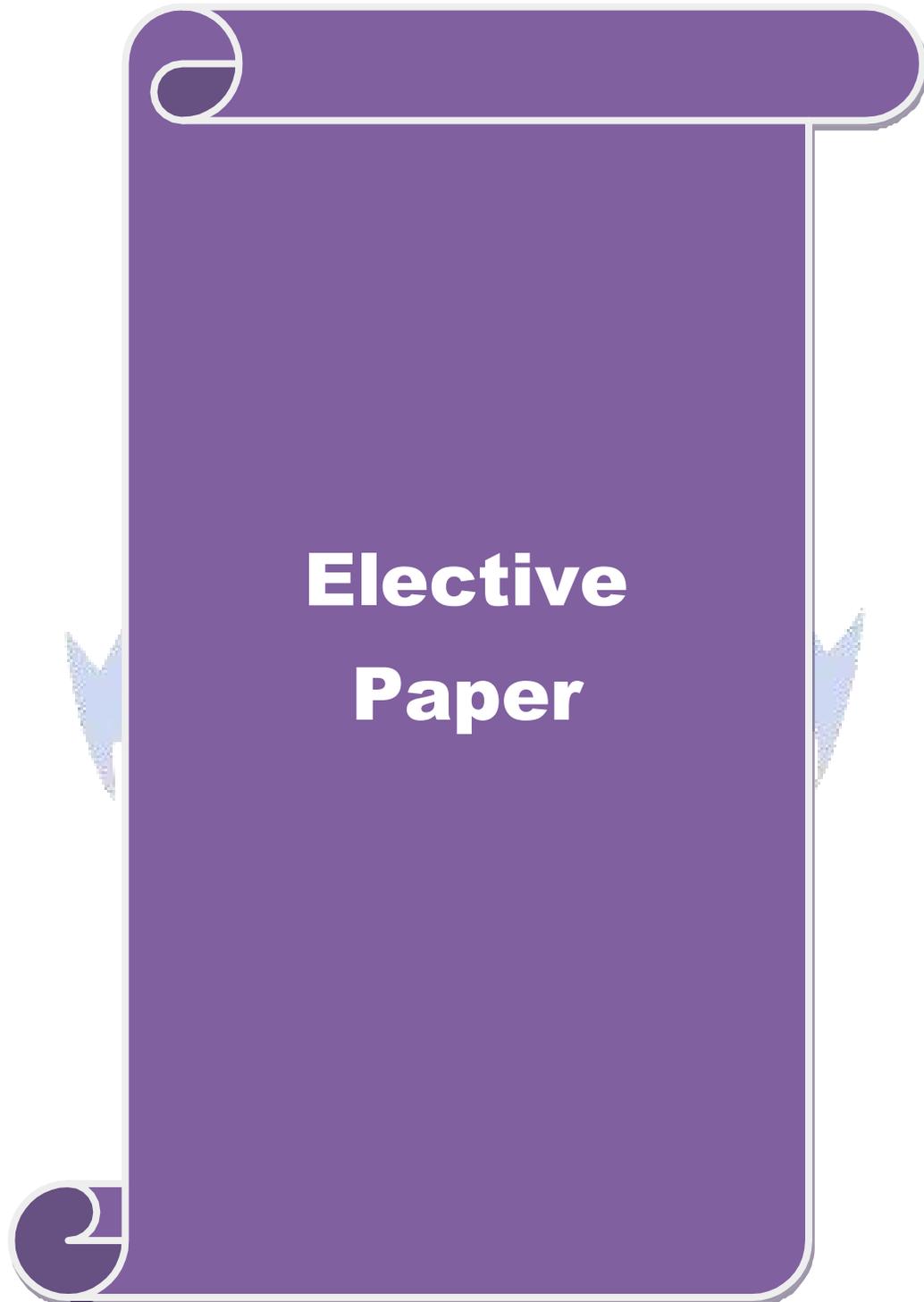
Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars–webinars		
TotalLecturehours		75--hours
TextBook(s)		
1	MAGESWARI-ManagementAccounting–SulthanChandPublishers	
2	SharmaR.K.,&ShahiK.GuptaKalyaniPublishers,NewDelhi	2016
ReferenceBooks		
1	ReddyT.S.,andHariPrasadReddyY ManagementAccounting MarghamPublications,Chennai 3 rd Edition,2005	
2	NisarAhamad ManagementAccounting AnmolPublicationsPvt.,Ltd.,,NewDelhi2014	
DistributionofMarks:20%Theory,80%Problems		
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]		
1	ManagementAccounting	
2	Contentofmanagementsystem	
4		
DistributionofMarks:20%Theory,80%Problems		
CourseDesignedBy:Dr.J.ThiraviaMaryGloria thiraviagloria@gmail.com		

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

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

SEMESTER VI

Coursecode	63D	TITLE OF THE COURSE	L	T	P	C
CORE: XVIII		SECRETARIAL AUDIT AND STANDARDS	4	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to: Educate the students about Secretarial Auditors Rights and Duties, report and also audit standard						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Understand Secretarial Auditing advantages and disadvantages					K1
2	To gain knowledge about the appointment and Qualification of Secretary in Practice					K1
3	To learn the Secretarial standard					K2
4	Acquaint the knowledge on Compliance officer					K2
5	To learn ICSI structure and role in governance					K3
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Secretarial Audit				15—hours	
Secretarial Audit – Introduction – Applicability – purpose – benefits – beneficiaries -appointment – powers -scope – process – duty to fraud report – Steps for preparing for Secretarial Audit: Company’s Perspective-penalty for incorrect audit-specimen of qualified secretarial audit report						
Unit:2	Company Secretary in Practice				15—hours	
Company Secretary in Practice-appointment-functions-corporate Law advisory services – tax planning – role-removal-designation to be used by members in practice.						
Unit:3	Secretarial standard				13—hours	
Secretarial standard –Introduction–Meaning-FunctionsSSB–Need–scope–procedure–Secretarial standard on board meeting–AGM-process of making secretarial standard.						
Unit:4	Compliance officer				8—hours	
Compliance officer – appointment-obligations-compliance certificate-role of company and practicing secretary in-filing-board resolution for appointment of compliance officer.						
Unit:5	ICSI				7—hours	
Introduction-ICSI-Structure–functions-Associate and Fellow company secretaries-register of members- disciplinary mechanism-provisions for misconduct.						
Unit:6	Contemporary Issues				2hours	
Expert lectures, online seminars –webinars						
Total Lecture hours					60—hours	



SEMESTER-V

Course code	5EA	TITLE OF THE COURSE	L	T	P	C
Elective-I-A		ADVANCE EXCEL AND POWER B	5	-	-	4
Pre-requisite			Syllabus version			
CourseObjectives:						
Themainobjectivesofthiscourseareto:						
1. To equip learners with advanced Excel techniques for data analysis and automation, while mastering Power BI for creating interactive dashboards, reports, and data models to drive business intelligence and informed decision-making.						
ExpectedCourseOutcomes:						
Onthesuccessfulcompletionofthecourse,studentwillbeableto:						
1	Gain proficiency in using complex Excel functions (e.g., VLOOKUP , INDEX-MATCH , SUMIFS , and IF formulas) to analyze, manipulate, and summarize large datasets.					K1
2	Develop the skills to design and visualize data through pivot tables , advanced charts , and interactive reports in Excel					K2
3	Automate repetitive tasks and improve workflow efficiency using Excel Macros ,					K3
4	Learn to create interactive Power BI dashboards and reports by importing, transforming, and modeling data					K3
5	Master Power BI for creating real-time reports and dashboards, enabling better data-driven decision-making and business insights					K6
K1–Remember;K2–Understand;K3–Apply;K4–Analyze;K5–Evaluate;K6–Create						
Unit:1	INTRODUCTION				15--hours	
Introduction to Advanced Excel : Excel Refresher - Data Handling and Validation - LookupFunctions : VLOOKUP, HLOOKUP - INDEX& MATCH - XLOOKUP						
Unit:2	ADVANCED EXCEL FUNCTIONS AND TOOLS :				15-hours	
Advanced Excel Functions and Tools : Logical and Text Functions - Date and Time Functions - Financial and Statistical Functions - Data Analysis Tools						
Unit:3	DATA VISUALIZATION AND DASHBOARD CREATION IN EXCEL :				15-hours	
Data Visualization and Dashboard Creation in Excel : Charting Techniques - Pivot Tables and Pivot Charts - Dashboard Design						
Unit:4	INTRODUCTION TO POWER BI				15--hours	
Introduction to Power BI : Overview of Power BI - Data Loading and Transformation - Data Modeling in Power BI						
Unit:5	DATA VISUALIZATION AND REPORTING IN POWER BI				13--hours	

Data Visualization and Reporting in Power BI : Creating Visual Reports - Advanced Features in Power BI - Power BI Integration and Publishing		
Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75--hours
Text Book(s)		
1	"Microsoft Excel Data Analysis and Business Modeling" by Wayne Winston	
2	"Power BI Cookbook" by Brett Powell	
Reference Books		
1	""Mastering Excel and Power BI for Business Intelligence" by Reza Rad	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://swayam.gov.in/nd1_noc21_mg57/preview	
Course Designed By: Dr. R. Maheswaran Mail ID: rm@kggroup.in		

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

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

SEMESTER-V

Coursecode	5EB	TITLE OF THE COURSE	L	T	P	C
Elective-I-B		FINANCIAL MANAGEMENT	5	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to:						
To enable the student to acquire knowledge of Financial Management						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To Understand the financial functions and sources of finance					K1
2	To understand the cost of capital					K2
3	To analyse the financial decision					K2
4	To discuss the capital structure and determinants of dividend policy					K3
5	To evaluate working capital structure and cash management					K3
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Financial Function				15-hours	
(Theory Only) Financial Function: meaning – Definition and scope of finance functions – Objectives of financial management – profit maximization and wealth maximization. Sources of finance – Short term – Bank sources – long term – shares – debentures, preferred stock – debt.						
Unit:2	Financing Decision and Leverage				15-hours	
Problem & Theory Questions) Financing Decision: Cost of Capital – Cost of specific Source of capital – Equity – Preferred stock debt – reserves – weighted average cost of capital, Operating leverage and financial leverage						
Unit:3	Capital Structure & Dividend Policy				15-hours	
(Theory Only) Capital structure – Factors influencing capital structure – optimal capital structure – Dividend and dividend policy: Meaning, classification – sources available for dividends – Dividend policy – general determinants of dividend policy.						
Unit:4	Working Capital Management				15-hours	
Theory Only) Working Capital Management: Working capital management – concepts – importance – Determinants of working capital. Cash Management : Motive for holding cash – Objectives and Strategies of cash management . Receivable Management : Objectives – Cost of credit Extension, benefits – credit policies – credit terms – collection policies.						
Unit:5	Capital Budgeting				13-hours	
Capital Budgeting – Meaning – Objectives – various types of capital budgeting.						

Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75--hours
Text Book(s)		
1	T.m.Pandey-Financial Management.	
2	S.N.Maheswari-Management Accounting	
Reference Books		
1	P.V.Kulkarni-Financial Management.	
2	Khan and Jain-Financial Management – A Conceptual Approach	
Theory carries 80 Marks, Problems carry 20 Mark)		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Financial Management	
2	Working Capital management	
Course Designed By: Mrs.K.PoongodiPoongodi.Sk5@gmail.com		

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

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

SEMESTER-V

Coursecode	SEC	TITLE OF THE COURSE	L	T	P	C
Elective-I-C		BUSINESS ENVIRONMENT	5	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to: To enable student to learn the concept and significance of Business environment and acquire knowledge about ethical values.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To gain knowledge about the concept and significance of Business environment					K1
2	To acquire knowledge about ethical values.					K2
3	To learn about global management issues in business					K2
4	To study about fiscal policy and direct and indirect taxes					K3
5	To know about the role of FEMA and SEBI in the business					K3
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Introduction To Business Environment				10--hours	
Business environment- The concept and significance- constituent of business environment - Business and society, Business & ethics- Social responsibility- Environmental Pollution and control. Business and culture-						
Unit:2	Ethics and Theories				15--hours	
Managing Ethics - Frame work of organizational ethic theories and sources, ethics across cultures, factors influencing business ethics, ethical decision making, ethical values and stakeholders, ethics and profit.						
Unit:3	Multi National corporations				15--hours	
Global management Issues- MNCs Politics and Environment Multinational corporations and Government relationship, Business in Politics, Managing environmental quality, Ethics & Profit in Business.						
Unit:4	Fiscal Policy				15-hours	
Fiscal Policy- Central finances and New fiscal policy- Direct and indirect Tax structure, Service Tax problems and reforms- Expenditure Tax- Public debts & deficit financing.						
Unit:5	Legal environment of Business				13--hours	
Legal environment of business-. Foreign Exchange Management Act- 1 Securities and Exchange Board of India Act- Customs & Central Excise Act-- Patents Act						

Unit:6	ContemporaryIssues				2hours	
Expertlectures,onlineseminars–webinars						
					TotalLecturehours	75--hours
TextBook(s)						
1	AdhikariM-EconomicEnvironmentofmanagement					
2	FrancisCherunilam-BusinessEnvironment					
3	PrutiS.-Economic&ManagerialEnvironmentinIndia					
ReferenceBooks						
1	ShaikhSaleem–BusinessEnvironment,PearsonEducation,2006					
2	Davis&KeithWilliamC.Frederik-Businessandsociety					
3	AmarchandD-GovernmentandBusiness					
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]						
1	IntroductionofNGOmanagement					
2						
CourseDesignedBy:Mrs.K.PoongodiPoongodi.Sk5@gmail.com						
MappingwithProgrammeOutcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	S	S	
CO2	M	S	S	S	M	
CO3	S	S	M	S	S	
CO4	S	M	S	M	S	
CO5	S	M	S	M	S	

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

SEMESTER-VI

Coursecode	6EA	TITLE OF THE COURSE	L	T	P	C
Elective-II-A		GOODS AND SERVICES TAX (GST)	5	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to: Understand the traders who are responsible to pay GST to State Government and exemptions, provisions relate to exemption from registration and e-filing.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explaining features of GST, various indirect taxes subsuming in GST, Constitutional amendment and benefit of GST				K1	
2	Provides information to understand the traders who are responsible to pay GST to State Government and exemptions				K1 & K2	
3	Regulate the procedure and time for registration of traders and provide awareness relate to exemption from registration				K1 & K2	
4	Demonstrate the documents which is necessity to filing regards outward goods, inward goods, annual returns and claims.				K2 & K3	
5	Defines about GST network and structure of e-filing.				K2 & K3	
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Introduction to Goods and Services Tax (GST)				15—hours	
Introduction to Goods and Services Tax (GST) Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments – Structure of GST – Central GST						
Unit:2	CGST Act, SGST Act (Tamilnadu State)				15—hours	
CGST Act, SGST Act (Tamilnadu State) Salient features of CGST Act, SGST Act (Tamilnadu State) – Meaning and Definitions – Tamilnadu GST Council – Rates of GST						
Unit:3	Procedure and Levy Under GST				15—hours	
Procedure and Levy Under GST Registration under GST: Procedure for registration- Persons liable for registration – Persons not liable for Registration – Compulsory registration – Exempted goods and services						

Unit:4	AssessmentandReturns	15—hours
AssessmentandReturns		
Furnishingdetailsofoutwardsuppliesandinwardsupplies,Firstreturn–Claimofinputtaxcredit–Annualreturnandfinalreturn–Assessmentoftaxandtaxliability.		
Unit:5	GSTandTechnology-	13—hours
GSTandTechnology-GSTNetwork–Structure–PowersandFunctions		
Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars–webinars		
	TotalLecturehours	75—hours
TextBook(s)		
1	Deloitte–GSTEraBeckons, WoltersKluwer.	
2	Dr.M.Vaanmalar,IndirectTax–ForschungPublications	
3	Goods&ServiceTax–IndiaJourney–N.K.Gupta&SunnaniaBatia–Barat’sPublication	
ReferenceBooks		
1	AllAboutGST–V.S.Datey–Taxman’s	
2	GuidetoGST–CA.RajatMohan	
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]		
1	IntroductionofGST	
2		
4		
CourseDesignedBy:Mrs.K.PoongodiPoongodi.Sk5@gmail.com		

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

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

SEMESTER-VI

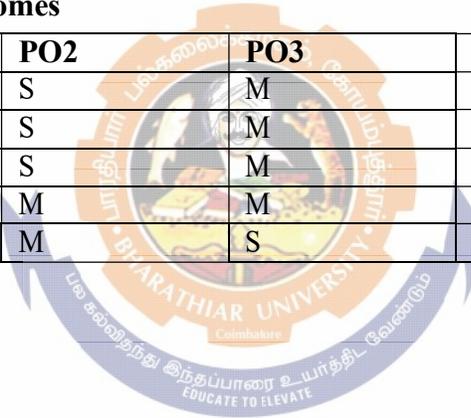
Course code	6EB	TITLE OF THE COURSE	L	T	P	C
	Elective- II B	CYBER SECURITY LAWS	5	-		4
	Pre-requisite		Syllabus Version			
	Course Objectives:					
	The main objectives of this course are to: To provide learners with an understanding of cybersecurity laws , including data protection, privacy regulations, and legal frameworks to safeguard digital information and ensure compliance with cyber laws.					
	Expected Course Outcomes: On the successful completion of the course, students will be able to:					
1	Gain knowledge of the key cybersecurity laws and regulations,		K1			
2	Learn the principles of data protection and privacy regulations		K2			
3	Understand the legal consequences of cybercrimes such as hacking, identity theft, and phishing , and how to address them within the legal framework .		K2			
4	quip learners with an understanding of cyber torts like cyber defamation ,		K3			
5	To provide learners with a comprehensive understanding of e-commerce concepts		K3			
	K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create					
Unit:1	Introduction to Cyber space		15-hours			
	Introduction to Cyber space, Need for Cyber Law. Cyber Jurisprudence at International and Indian Level. Cyber Law - International Perspectives-UN & International Telecommunication Union (ITU) Initiatives, Council of Europe - Budapest Convention on Cybercrime, Asia-Pacific Economic Cooperation (APEC), Organization for Economic Co-operation and Development (OECD), World Bank, Commonwealth of Nations					
Unit:2	Cyberspace-Freedom		15--hours			
	Constitutional & Human Rights Issues in Cyberspace-Freedom of Speech and Expression in Cyberspace. Right to Access Cyberspace – Access to Internet. Right to Privacy. Right to Data Protection					
Unit:3	Cyber Crimes		15--hours			
	Cyber Crimes & Legal Framework-Cyber Crimes against Individuals, Institution and State, Hacking, Digital Forgery, Cyber Stalking/Harassment, Cyber Pornography, Identity Theft & Fraud, Cyber terrorism, Cyber Defamation, Different offences under IT Act, 2000.					
Unit:4	Cyber Torts		13—hours			
	Cyber Torts-Cyber Defamation, Different Types of Civil Wrongs under the IT Act, 2000. Intellectual Property Issues in Cyber Space. Interface with Copyright Law. Interface with Patent Law. Trademarks & Domain Names Related issues					
Unit:5	E Commerce - Dispute Resolution in Cyberspace		15 --hours			
	E Commerce-Concept, E-commerce-Salient Features, Online approaches like B2B, B2C & C2C. Online contracts, Click Wrap Contracts, Applicability of Indian Contract Act, 1872. Dispute Resolution in Cyberspace-Concept of Jurisdiction, Indian Context of Jurisdiction and IT Act, 2000. International Law and Jurisdictional Issues in Cyberspace. Dispute Resolutions					

Unit:6	ContemporaryIssues	2hours
	Expertlectures,onlineseminars–webinars	

	TotalLecturehours	60--hours
TextBook(s)		
1	Cyber Law: A Guide to Internet Law in India" Author: Pavan Duggal Edition: 2021 Edition Publisher: S. Chand & Co.	
2	"Cyber Law and Cyber Security" Author: Nidhi Singal Edition: 2020 Edition Publisher: LexisNexis India	
ReferenceBooks		
1	"Cyber Law and E-Commerce" Author: M. S. Prabhakar Edition: 2019 Edition Publisher: Wiley India	
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]		
1	https://nptel.ac.in/courses/106/106/106106185/	
2	https://www.edx.org/course/cybersecurity-and-privacy-law	
CourseDesignedBy: Dr.M.Baby mbabymurugesan@gmail.com		

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

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



SEMESTER-VI

Coursecode	6EC	TITLE OF THE COURSE	L	T	P	C
Elective-II-C		SECURITY MANAGEMENT	5	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are To enable the students to acquire knowledge regarding the various provisions in Capital Market Legislations.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To learn about financial market.				K1 & K2	
2	Explain Primary & Secondary Markets				K2	
3	Discuss about new issue market.				K2	
4	Understand the concept of mutual fund.				K3	
5	Enumerate the knowledge about Depositories Act, 1996.				K2	
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create						
Unit:1	Financial Market				15--hours	
Financial Market-Capital Market-Money market-Participants and Instruments in Capital market & money market						
Unit:2	Securities Contract (Regulation) Act				15--hours	
Securities Contract (Regulation) Act, 1956-Object of the Act-Regulatory framework governing Indian Capital market-Role and Powers of SEBI-Recognition of stock exchange-Byelaws-Membership in Stock exchange-Eligibility-Powers of Central Government						
Unit:3	New Issue Market and Secondary Market				15--hours	
New issue market-Parties involved in the new issue market-Govt and Statutory agencies-Collection centers- Placement of issue-Allotment of shares-Investors Protection in the Primary market-secondary market-role of intermediaries.						
Unit:4	Mutual Fund				15--hours	
Mutual Fund-Meaning-Definitions-Types-Performance, Evaluation-SEBI Regulations on mutual fund-Mutual Fund present status						
Unit:5	Depositories Act				13--hours	
Depositories Act, 1996-Importance-definition-Depository Participants-Dematerialization-Opening of Demate-SEBI Regulation-Credit Rating-Concepts-Importance-Benefits in India - Rating process-Rating symbols						

Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75-hours
Text Book(s)		
1	Security Analysis & Portfolio Management - Punithavathi Pandian	
2	Securities Market in India - Balakrishnan & Natras	
Reference Books		
1	Financial Services - Gardon & Natarajan	
2	Investment Management - Avadhani	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Financial markets	
2		
4		
Course Designed By: Dr. D. Yuvaraj Yuvakirthik73@gmail.com		

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

*S-Strong; M-Medium

SEMESTER-VI

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

Unit:5	CorporateSustainability	13-hours
Corporate Sustainability -and CSR - Government Role in Improving Sustainability Reporting – KYOSEI - Triple Bottom Line (TBL) -Benefits- Sustainability Indices - Sustainability Reporting FrameworkinIndia-ChallengesinReporting-ContemporaryDevelopments-IntegratedReporting -RelationBetween IntegratedReportingandSustainabilityReporting.		
Unit:6	ContemporaryIssues	2hours
Expertlectures,onlineseminars-webinars		
TotalLecturehours		75-hours
TextBook(
1	Dr.M.Devarajan - CorporateGovernance-NarainPublications,Chennai	
2	Dr.S.S.Khanka-S.Chand - BusinessEthicsandCorporateGovernance	
3	CorporateGovernance–Thenewparadigm–N.GopalsamyWheelerPublishing.	
ReferenceBooks		
1	CorporateGovernance-Dr.S.Singh-ExcelBooks.	
2	ICSIMaterial	
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]		
1	CorporateGovernance	
2		
CourseDesignedBy:Dr.M.Devarajan		devamcs@gmail.com

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

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

SEMESTER-VI

Coursecode	6EE	TITLE OF THE COURSE	L	T	P	C
Elective-III-B		MANAGEMENT INFORMATION SYSTEM with AI	5	-	-	4
Pre-requisite			Syllabus version			
Course Objectives:						
The main objectives of this course are to:						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Grasp the core principles of Management Information Systems (MIS)					K1
2	generate actionable insights, thereby improving business intelligence					K2
3	enhance data analysis and decision support systems.					K2
4	Learn how Artificial Intelligence (AI) technologies such as machine learning					K3
5	improving business intelligence and environment					K3
K1–Remember; K2–Understand; K3–Apply; K4–Analyze; K5–Evaluate; K6–Create						
Unit:1	MANAGEMENT INFORMATION SYSTEM-				15--hours	
Management Information System: Meaning Features Requisites of an effective MIS-MIS Model-Components-Subsystems of an MIS-Role and Importance Corporate Planning for MIS-Growth of MIS in an Organisation-Centralisation Vs. Decentralisation of MIS. Support-Limitations of MIS						
Unit:2	SYSTEM CONCEPTS & BUSINESS AND MANAGEMENT				15--hours	
Systems Concepts - Elements of a System-Characteristics of a system Types of System-Categories of Information System-System Development Life Cycle- System Enhancement-Information Systems in Business and Management- Transaction Processing System-Information Repeating and Executive Information System.						
Unit:3	DATABASE MANAGEMENT SYSTEMS & FUNCTIONAL MANAGEMENT INFORMATION SYSTEM -				15--hours	
Database Management Systems – Conceptual Presentation – Client Server Architectures - Networks – Business Process Re-Engineering [BPR]- Functional Management Information System- Financial Accounting Marketing Production Human Resource Business Process Outsourcing.						
Unit:4	ARTIFICIAL INTELLIGENCE				15--hours	
What is AI-Scope and applications of AI-Ethical considerations-The future of AI						
Unit:5	INTELLIGENT AGENT AND ENVIRONMENT-				13--hours	
Agents and their environments-Types of agents-Problem-solving and search-Constraint satisfaction						
Unit:6	Contemporary Issues				2hours	
Expert lectures, online seminars – webinars						
Total Lecture hours					75--hours	

TextBook(s)	
1	JamesAO“Brien,“ManagementInformationSystems”TataMcGrawHillFourthEdition,1999.
2	EffyOz,“ManagementInformationSystems”,VikasPublishingHousie,ThirdEdition
ReferenceBooks	
1	Laudon&Laudon,“ManagementInformationSystem”Eightedition,Pearson,2003.
RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1	Managementinformationsystem CourseDesignedByDr Dr.R.Maheswaran Mail ID: rm@kgroup.in

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

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

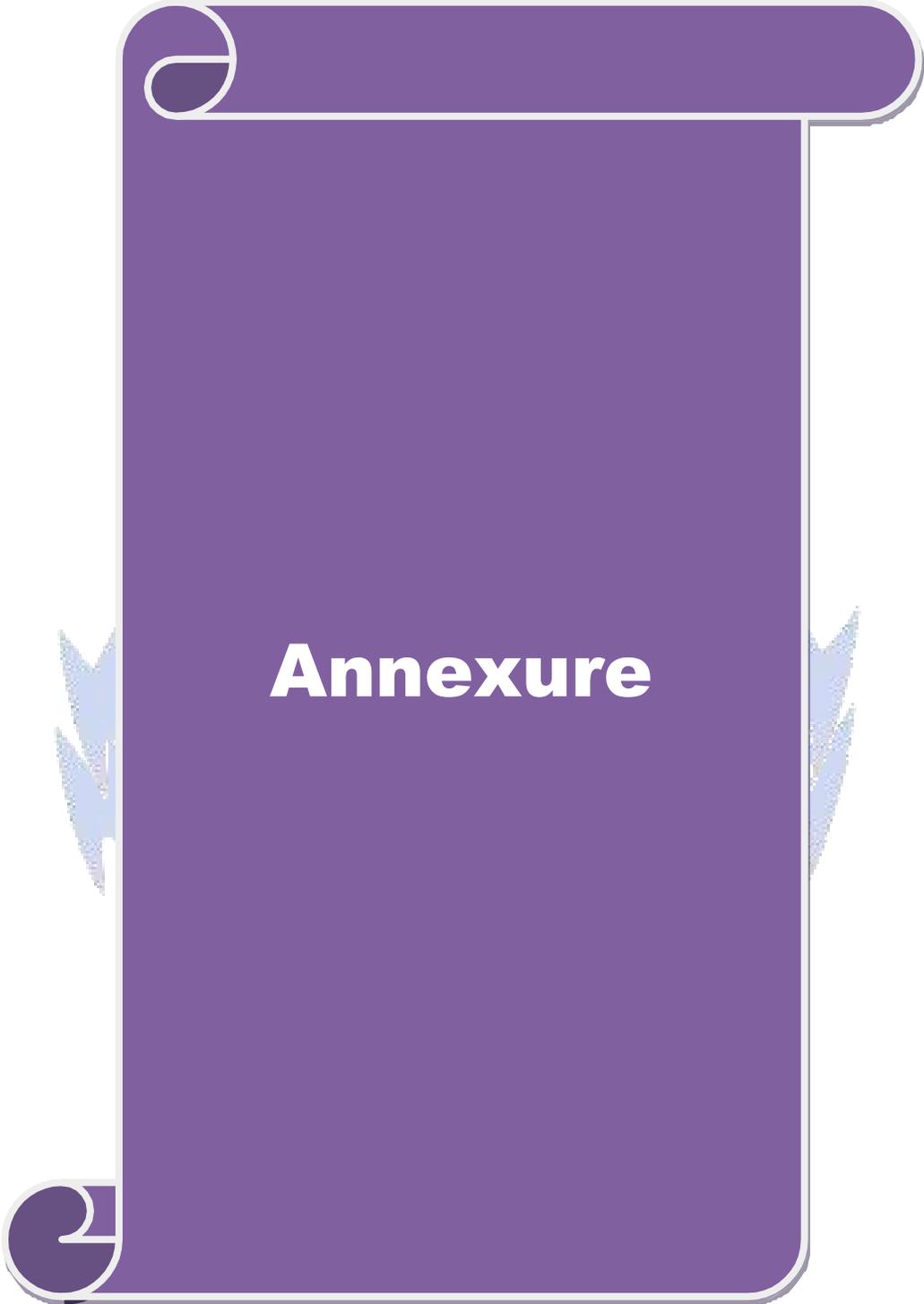
SEMESTER-VI

Coursecode	6EF	TITLEOFTHECOURSE	L	T	P	C
Elective–III-C		ORGANIZATIONALBEHAVIOUR	5	-	-	4
Pre-requisite			Syllabus version			
CourseObjectives:						
Themainobjectivesofthiscourseareto: Toenablethestudentstolearnprinciples,conceptsofBusiness,natureandtypesofbusinessorganizations						
ExpectedCourseOutcomes:						
Onthesuccessfulcompletionofthecourse,studentwillbeableto:						
1	TounderstandthenatureandtypesofBusinessOrganisation				K1&K2	
2	Developanideaaboutthevarioussourcesoffinanceofabusiness.				K1&K2	
3	GainknowledgeaboutthepersonalityattributesOB				K2	
4	Toanalysethedecisionmakingprocess.				K2	
5	Toknowaboutthepower,policiesandconflictsinabusinessorganization.				K3	
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create						
Unit:1	OrganizationalBehaviour.				15--hours	
Definition–naturescope–contributingdisciplinestothefieldoforganizationalbehavior-Historical evolution of organizational behavior.						
Unit:2	AttributesInfluencingOrganizationBehaviour				15--hours	
MajorpersonalityattributesinfluencingOB–Organizationalapplicationoflearningapplicationof perception in the organization–decision making–values– attitudes.						
Unit:3	TheGroup				15-hours	
Definition–classification–groupdevelopment–groupstructure–groupdecision–making– teams, power–policies–conflicts						
Unit:4	MotivationandLeadership				15-hours	
Motivation–meaning–process–earlytheories–contemporarytheories-applicationofmotivation techniques – leadership – definition – characteristics – functions – styles – theories: Trait theories– behaviouraltheories–contingencytheories–recentapproaches						
Unit:5	OrganizationalSystemandDynamics				13--hours	
Systemapproachtoorganization–organizationalculture–managementofchange.Needresistance – organizationaldevelopment:Meaning–characteristics–Techniques–organizationaleffectiveness						

Unit:6	Contemporary Issues	2hours
Expertlectures,online seminars–webinars		
Total Lecture hours		75-hours
TextBook(s)		
1	Y.K.Bhushan–Business Organisation and Management–Sultan Chand & Sons	
2	Shukla-Business Organisation and Management–S.Chand & Company Ltd.,	
Reference Books		
1	Robbins 1998 Organizational Behaviour, New Delhi, Prentice Hall of India Pvt Ltd	
2	Freed Luthans 1998 Organizational Behaviour, New Delhi, McGraw Hill International Edition	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Organizational behavior	
2		
3		
Course Designed By: Dr.D.Yuvaraj		
Yuvakirthik73@gmail.com		

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

S-Strong; M-Medium; L-Low



Annexure

BHARATHIARUNIVERSITY ::COIMBATORE641406

GUIDELINES FOR CONDUCTING VALUE ADDED COURSES

Course Structure

1. The request for approval of syllabus by the concerned authorities is mandatory at least 15 days before the date of commencement of the course. The Syllabus (15/30 hours), Schedule and the Detail of Faculty handling the course approved by the Departmental Committee and forwarded by Head of the Department should be enclosed.
 - a. The course offered should not be the same as any course listed in the curriculum of the respective programme or any other programme offered in University / Colleges.
 - b. The value added courses may be also conducted during weekends/vacation period.
 - c. The course can be offered any semester in the PG Programmes.
 - d. Industry experts/ eminent academicians from other Institutes are also eligible to offer the value added courses.
 - e.
 - e. The course can be offered only if there are at least 10 students opting for it.
 - f. The students may be allowed to take value added courses offered by other departments after obtaining permission from the Head of the Department offering the course.

Duration

2. The duration of value added courses is 15(30) periods of theory or a maximum of theory and Laboratory courses and the course can have a maximum of three hours per day.
For the one (two) credit courses either 15(30) periods of theory or a combination of theory and Laboratory may be offered.
Where, **2 periods of laboratory = 1 period of theory**

Evaluation

3. The value added courses shall carry 100 marks and shall be evaluated through internal assessments only.
 - a. Two Assessments shall be conducted preferably one in the middle and the other at the end of the course by the Department concerned.
 - b. The duration of assessment is one hour each.
 - c. The total marks obtained in the tests shall be reduced to 100 marks and rounded to the nearest integer.
 - d. The Head of the Department may identify a faculty member as coordinator for the course. A committee consisting of the Head of the Department, staff handling the course (if available), coordinator and a senior Faculty member nominated by the Head of the

Departments shall monitor the evaluation process. The grades shall be assigned to the students by the above committee based on their relative performance.

- e. The coordinator for the course is responsible for maintaining and the records with regard to assessment marks and results.
- processing

Passing Requirement and Grading

4. The passing requirement for value added courses shall be 50% of the marks prescribed for the course (**Internal assessment only**)
- a. The grades O, A+, A, B+, B obtained for the one/two credit shall figure in the Marks sheet under the title 'Value Added Courses'. The other grades RA, SA **will not figure in the marksheet.**
 - b. The credit earned through value added courses shall not be considered for calculating GPA and CGPA.
 - c. The credit earned through value added courses shall not be considered for classification of degree.
 - d. If the course is offered during any semester, it will appear in that semester's marksheet. However, if the course is offered in summer/winter vacations, the course will be included in the gradesheet of the subsequent semester.

Maximum Number of Courses

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

Financial Commitment

6. The expenditure to be incurred for the conduct of value added courses should be met from nominal fees collected from the students at a rate fixed by the University. However, any additional expenditure may be supported by the funds of the Department.

**APPLICATION FOR CONDUCTING VALUE
ADDED COURSES**

1. Name of the Department:
2. PG programme:
3. **Details of the Value Added Courses:**
 - a. Name of the Value Added Courses
 - b. Type of Value Added Courses
(Theory/Lab/Lab integrated Theory/others)
 - c. Short Description
Enclosure 1 enclosed-YES/NO
 - d. Syllabus including Reference
Enclosure 2 enclosed-YES/NO
4. **Target audience:**
 - Semester (indicate if more than one)
 - e) Others
5. **Details of Faculty handling the course:**
 - a. Name of the Faculty handling the Value Added course
 - b. Details including designation and expertise
Enclosure 3 enclosed-YES/NO
 - c. Contact details
Email ID :
Phone No :
6. **Tentative Time Table** including dates of internal assessments : Enclosure 4 enclosed-YES/NO
7. Number of students opting for the course:
8. Department Consultative Committee- Minutes : Enclosure 5 enclosed-YES/NO
9. Name and Designation of the Coordinator:

Head of
the Department (with date & seal)

Note:

* **Fees if any**

**DETAILS OF COMPLETION OF VALUE
ADDED COURSE**

Name of the Department :

Name of the Value Added course

offered :

Name of the Faculty offered the course
: Academic/Industry

Name of the coordinator

E-mail :

Contact :

Details of students attended the course:

S.No	Name of the student	Reg.No.	Programme	Semester	Marks	Grade

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

(Coordinator)

(Head of the Department (with date & seal))