



## **B.Com (CORPORATE SECRETARYSHIP)**

### **Curriculum and Syllabus Regulations 2021**

### **Learning Outcomes based Curriculum Framework (LOCF)**

**With effective from the Academic Year  
2023-2024**

**Department of Commerce (Corporate Secretaryship)  
School of Management Studies & Commerce**

## **VISION AND MISSION OF B.COM(CORPORATE SECRETARYSHIP)**

### **VISION**

To build competent professionals of Company Secretaries with Quality education, relevant knowledge, skills and training of corporate Secretaryship. To expose our students to practical situations in companies for the purpose of imparting employability skills with emphasis on the professional ethics and values. To enable the students in carrying out action-oriented research in corporate sector.

### **MISSION**

- ✧ Corporate secretary ship is a prestigious and a rewarding career in the branch of commerce.
- ✧ The branch of commerce gives insight knowledge about corporate world and equips the students with various talented like Entrepreneurial, Business professional, Secretarial and managerial skills.
- ✧ The field of study includes corporate law, Accounting, statistical Analysis; cost analysis, leadership, Tax planning and many more which revolves around the theme of commerce and focus like a compass towards the direction of corporate environment.
- ✧ To be a Leader in the development of professionals in corporate governance.
- ✧ To explore and develop the entrepreneurial and leadership potential of the students.
- ✧ To motivate and nurture co-operation, tolerance and mutual respect in our nation of diversity.

## **Programme Educational Objectives (PEOs)**

### **B.COM [CORPORATE SECRETARYSHIP]**

- ✧ Students will demonstrate a general tax consciousness, including an understanding of the role of taxation in society and the development of skills related to the recognition of the tax problems.
- ✧ To familiarize with communication motivation and leadership towards directing and to analyze the process of controlling system.
- ✧ Formulating business problems and provide innovative solutions and molding the students into future visionaries and Management leaders.
- ✧ Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in corporate.
- ✧ Students will be able to pursue research in their chosen field of finance, CSR and HR

### **PROGRAM OUTCOMES (POs)**

- ✧ To provide knowledge in the various areas of corporate secretary ship and Laws relating to companies.
- ✧ Effective Communication: Communicate effectively on complex corporate activities in association with corporate community and with society at large.
- ✧ Ethics: Apply ethical principles and commit to corporate ethics, responsibilities and norms of the corporate practices.
- ✧ Environment: Manage personnel to meet changing organizational needs in a business environment.

- ✧ Evaluate the implications of changing environmental factors on organizational choices within a global environment.
- ✧ Students can get thorough knowledge of Secretarial Practice and Corporate governance in corporate field.

### **PROGRAMME SPECIFIC OUTCOMES (PSOS)**

#### **B.COM [CORPORATE SECRETARYSHIP]:**

- ✧ To prepare learners to face modern day challenges in the corporate world by providing practical exposure.
- ✧ To acquire an in – depth grounding in the fundamentals of Accounts, Commerce, Finance, Management, Secretarial Practice, Corporate governance, Law, Entrepreneurial Development and Income Tax.
- ✧ Develop skills to excel incorporate management.

## LIST OF BOARD OF STUDIES MEMBERS

S.NO	NAME OF THE MEMBERS	DESIGNATION	STATUS IN BOARD OF STUDIES
1.	<b>Dr. S. Vennilaa Shree</b>	Professor Head Dept. Of Commerce (CS)	Chairman
2.	<b>Dr. A. Meenakshi</b>	Associate Professor, Dept. of Commerce (CS)	Internal Member
3.	<b>Dr.M. Prathapan</b>	Associate Professor, Dept. of Commerce (CS)	Internal Member
4.	<b>Dr.S. Sudha</b>	Assistant Professor, Dept. of Commerce (CS)	Internal Member
5.	<b>Dr.M. Senthil</b>	Assistant Professor, Dept. of Commerce (CS)	Internal Member
6.	<b>Dr. K. Selvasundaram</b>	Associate Professor & B.Com (Corporate Secretaryship), SRM University	External Member /Academic Expert
7.	<b>Mr. V. Krishna Moorthy</b>	Co-Founder & Managing Director, Hyudyaa Adconser Private Ltd.,	External Member/Industry Expert
8.	<b>Dr. P. Sunantha</b>	Assistant Professor Commerce(Cs)	Alumni - Member



**VELS INSTITUTE OF SCIENCE, TECHNOLOGY AND  
ADVANCED STUDIES (VISTAS),  
CHENNAI – 600117**

**CHOICE BASED CREDIT SYSTEM (CBCS)**

**and**

**LEARNING OUTCOME BASED CURRICULUM FRAMEWORK  
(LOCF)**

**UG REGULATIONS – 2021**

*(For ALL Arts, Science, Commerce and Humanities Programmes)*

*(Applicable to all the candidates admitted from the academic year*

*2023-24 onwards)*

## **1. DURATION OF THE PROGRAMME**

1.1. Three years (six semesters)

1.2. Each academic year shall be divided into two semesters. The odd semesters shall consist of the period from July to November of each year and the even semesters from January to May of each year.

1.3. There shall be not less than 90 working days for each semester.

## **2. ELIGIBILITY FOR ADMISSION**

The details of Eligibility for Admission +2 pass or equivalent (State / Central)

## **3. MEDIUM OF INSTRUCTION**

The medium of instruction for all UG programmes is English excluding Tamil, Hindi and French Language Papers.

## **4. CREDIT REQUIRMENTS AND ELIGIBILITY FOR AWARD OF DEGREE**

A Candidate shall be eligible for the award of Degree only if he/she has undergone the prescribed course of study in VISTAS for a period of not less than three academic years and passed the examinations of all the prescribed courses of Six Semesters earning a minimum of 140 credits as per the distribution given in for Part I, II, III and also fulfilled such other conditions as have been prescribed thereof.

## **5. COURSE**

Each course / subject is to be designed under lectures / tutorials / laboratory or field work / seminar / practical training / Assignments / Term paper or Report writing etc., to meet effective teaching and learning needs.

## 6. COURSE OF STUDY AND CREDITS

The Course Components and Credit Distribution shall consist Part I, II & III: The UG programme consists of a number of courses. The term ‘course’ is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a ‘paper’ in the conventional sense. The following are the various categories of courses suggested for the UG programmes.

**Part I** – Language Courses (LC) (any one of Tamil, Hindi, French or special subject designed in lieu of the above).

**Part II** – English Language courses (ELC) or special subject designed in lieu of. The Language courses and English Language Courses are 4 each / 2 each in number and the LC and ELC are meant to develop the students communicative skill at the UG level.

**Part III** – Core courses i.e. major courses that compulsorily required for each of the programme of study (CC), Ability Enhancement Course (AHC), Discipline Specific Elective Course (DSE) and Skill Enhancement Course (SEC).

For each course, credit is assigned based on the following:

S.No	Contact hour per week	Credits
1	1 Lecture Hour	1 Credit
2	1 Tutotrial Hour	1 Credit
3	2 Practical Hours (Laboratory/Seminar/Project Work etc.)	1 Credit



## **7. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER**

### **7.1. Eligibility**

Students shall be eligible to go to subsequent semester only if they earn sufficient attendance as prescribed therefor by the Board of Management from time to time.

### **7.2. Attendance**

All Students must earn 75% and above of attendance for appearing for the University Examination. (Theory/Practical)

### **7.3. Condonation of shortage of attendance**

If a Student fails to earn the minimum attendance (Percentage stipulated), the HODs shall condone the shortage of attendance on medical grounds up to a maximum limit of 10% (i.e. between 65% and above and less than 75%) after paying the prescribed fee towards the condonation of shortage of attendance. The students with attendance of less than 65 and more than 50% shall be condoned by VC on the recommendation of HODs on genuine grounds, will be permitted to appear for the regular examination on payment of the prescribed condonation fee.

### **7.4. Detained students for want of attendance:**

Students who have earned less than 50% of attendance shall be permitted to proceed to the next semester and to complete the Program of study. Such Students shall have to repeat the semester, which they have missed by rejoining after completion of final semester of the course, by paying the fee for the break of study as prescribed by the University from time to time.

## **7.5. Transfer of Students and Credits:**

The strength of the credits system is that it permits inter Institutional transfer of students. By providing mobility, it enables individual students to develop their capabilities fully by permitting them to move from one Institution to another in accordance with their aptitude and abilities.

**7.5.1.** Transfer of Students is permitted from one Institution to another Institution for the same program with same nomenclature, provided, there is a vacancy in the respective program of Study in the Institution where the transfer is requested.

**7.5.2.** The marks obtained in the courses will be converted into appropriate grades as per the University norms.

**7.5.3.** The transfer students are not eligible for Ranking, Prizes and Medals.

**7.5.4.** Students who want to go to foreign Universities up to two semesters or Project Work with the prior approval of the Departmental / University Committee are allowed to transfer of their credits. Marks obtain in the courses will be converted into Grades as per the University norms and the students are eligible to get CGPA and Classification.

## **8. EXAMINATION AND EVALUATION**

### **8.1. Examination**

- i. There shall be examinations at the end of each semester, for odd semesters in the month of October / November, for even semesters in April / May. A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed courses in the subsequent examinations to be held in October / November or April / May.

- ii. A candidate should get registered for the first semester examination. If registration is not possible owing to shortage of attendance beyond condonation limit / regulations prescribed OR belated joining OR on medical grounds, the candidates are permitted to move to the next semester. Such candidates shall re-do the missed semester after completion of the programme.
- iii. The results of all the examinations will be published through University Website. In the case of passed out candidates, their arrear results, will be published through University Website.

## **8.2. To Register for all subjects**

Students shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examination, except for the shortage of attendance programs. For this purpose, Students shall register for all the arrear subjects of earlier semesters along with the current (subsequent) Semester Subjects.

## **8.3. *Marks for Continuous Internal Assessment (CIA) Examinations and End Semester Examinations (ESE) for PART I, II, III***

**8.3.1** There shall be no passing minimum for Continuous Internal Assessment (CIA) Examinations.

**8.3.2** For End Semester examination, passing minimum shall be 40% (Forty Percentage) of the maximum marks prescribed for the Course/Practical/Project and Viva-Voce.

**8.3.3** In the aggregate (CIA and ESE) the passing minimum shall be of 40%.

**8.3.4.** He / She shall be declared to have passed the whole examination, if he/she passes in all the courses wherever prescribed in the curriculum by earning 140 CREDITS in Part-I, II, III.

## 9. QUESTION PAPER PATTERN for End Semester Examination

Section	Number of Question	Maximum Marks for each section
Section - A	10 Questions	(10X 3Marks) = 30 Marks
Section - B	5 Questions	(5X 8 Marks) = 40 Marks
Section - C	2 Questions	(2 X15 Marks) = 30 Marks
<b>Total</b>		<b>100 Marks</b>

## 10. SUPPLEMENTARY EXAMINATION

Supplementary Examinations are conducted for the students who appeared in the final semester examinations. Eligible criteria for appearing in the Supplementary Examinations are as follows:

**10.1. Eligibility:** A Student who is having a maximum of two arrear papers is eligible to appear for the Supplementary Examination.

**10.2. Non-eligibility** for those completed the program: Students who have completed their Program duration but having arrears are not eligible to appear for Supplementary Examinations.

## 11. RETOTALLING, REVALUATION AND PHOTOCOPY OF THE ANSWER SCRIPTS:

**11.1. Re-totalling:** All UG Students who appeared for their Semester Examinations are eligible for applying for re-totalling of their answer scripts.

**11.2. Revaluation:** All current batch Students who have appeared for their Semester Examinations are eligible for Revaluation of their answer scripts. Passed out candidates are not eligible for Revaluation.

11.3. **Photocopy of the answer scripts:** Students who have applied for reevaluation can download their answer scripts from the University Website after fifteen days from the date of publication of the results.

**12. THE EXAMINATION AND EVALUATION FOR MOOCs** will be as per the requirements of the regulatory bodies and will be specified at the beginning of the Semester and notified by the university NPTEL - SWAYAM Coordinator (SPOC).

### **13. CLASSIFICATION OF SUCCESSFUL STUDENTS**

13.1. *Part i Tamil / Other Languages; Part ii English and Part iii Core Subjects, Allied, Electives Courses And Project:* successful students passing the examinations for the part i, part II and Part III courses and securing the marks

CGPA 9.00 to 10.00 shall be declared to have passed the examination in **First class with Outstanding.**

- ❖ CGPA 7.50 to 8.99 shall be declared to have passed the examination in **First class with distinction.**
- ❖ CGPA 6.00 to 7.49 shall be declared to have passed the examination in **First Class.**
- ❖ CGPA 5.00 to 5.99 in the aggregate shall be declared to have passed the examination in the **Second Class.**
- ❖ CGPA 4.00 to 4.99 shall be declared to have passed the examination in the **Third Class.**

### **14. MARKS AND GRADES**

The following table shows the marks, grade points, letter grades and classification to indicate the performance of the student:

**14.1. Computation of Grade Point Average (GPA) in a Semester, Cumulative Grade Point Average (CGPA) and Classification**

GPA for a Semester: =  $\sum_i C_i G_i \div \sum_i C_i$  That is, GPA is the sum of the multiplication of grade points by the credits of the courses divided by the sum of the credits of the courses in a semester.

Where,  $C_i$  = Credits earned for course  $i$  in any semester,

$G_i$  = Grade Points obtained for course  $i$  in any semester

$n$  = Semester in which such courses were credited.

CGPA for the entire programme: =  $\sum_n \sum_i C_{ni} G_{ni} \div \sum_n \sum_i C_{ni}$  That is, CGPA is the sum of the multiplication of grade points by the credits of the entire programme divided by the sum of the credits of the courses of the entire programme

<b>Grade Conversion Table - UG</b>			
<b>Range of Marks</b>	<b>Grade Points</b>	<b>Letter Grade</b>	<b>Description</b>
90 - 100	10	O	Outstanding
82 - 89	9	A+	Excellent
75 - 81	8	A	Very Good
67 - 74	7	B+	Good
60 - 66	6	B	Above Average
50 - 59	5	C	Average
40 - 49	4	D	Minimum for pass
0 - 39	0	RA	Reappear
		AAA	Absent

## 14.2. Letter Grade and Class CGPA

<b>Overall Performance - UG</b>		
<b>CGPA</b>	<b>GRADE</b>	<b>CLASS</b>
4.00 - 4.99	D	Third Class
5.00 - 5.99	C	Second Class
6.00 - 6.69	B	First Class
6.70 - 7.49	B+	
7.50 - 8.19	A	First Class with Distinction*
8.20 - 8.99	A+	
9.00 - 10.00	O	First Class - Outstanding*

- The students who have passed in the first appearance and within the prescribed semester of the UG Programme (Major, Allied and Elective courses only) are eligible.

## 15. RANKING

- Students who pass all the examinations prescribed for the Program in the **FIRST APPEARANCE ITSELF ALONE** are eligible for Ranking / Distinction.
- In the case of Students who pass all the examinations prescribed for the Program with a break in the First Appearance are only eligible for Classification.
- Students qualifying during the extended period shall not be eligible for RANKING.

## **16. MAXIMUM PERIOD FOR COMPLETION OF THE PROGRAMS TO QUALIFY FOR A DEGREE**

16.1. A Student who for whatever reasons is not able to complete the programs within the normal period (N) or the Minimum duration prescribed for the programme, may be allowed two years period beyond the normal period to clear the backlog to be qualified for the degree. (Time Span =  $N + 2$  years for the completion of programme)

16.2. In exceptional cases like major accidents and child birth an extension of one year considered beyond maximum span of time (Time Span=  $N + 2 + 1$  years for the completion of programme).

## **17. REVISION OF REGULATIONS, CURRICULUM AND SYLLABI**

The University may from time-to-time revise, amend or change the Regulations, Curriculum, Syllabus and Scheme of examinations through the Academic Council with the approval of the Board of Management.



**VELS INSTITUTE OF SCIENCE AND TECHNOLOGY AND  
ADVANCED STUDIES (VISTAS)**

**B.Com (Corporate Secretaryship)**

Courses of Study and Scheme of Assessment

**(Minimum Credits to be earned: 140)**

**B.Com (Corporate Secretaryship)**

<b>Component</b>	<b>1<sup>st</sup> Sem</b>	<b>2<sup>nd</sup> Sem</b>	<b>3<sup>rd</sup> Sem</b>	<b>4<sup>th</sup> Sem</b>	<b>5<sup>th</sup> Sem</b>	<b>6<sup>th</sup> Sem</b>	<b>Total Credits</b>
Core Courses & Languages	15+6	15+6	15	18	5	-	80
Ability Enhancement Courses (AEC)	2	-	2	-	-	-	4
Discipline Specific Elective (DSE) & Generic Elective (GEC)	-	-	5	3	16	20	44
Skill Enhancement Course (SEC)	-	2	2	3	2	3	12
<b>Total Credits</b>	<b>23</b>	<b>23</b>	<b>24</b>	<b>24</b>	<b>23</b>	<b>23</b>	<b>140</b>

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## **Learning Outcomes-Based Curriculum Framework for Undergraduate Education in B. Com (CORPORATE SECRETARYSHIP)**

### **1. Introduction**

The learning outcomes-based curriculum framework (LOCF) for the undergraduate programs in Commerce like B.COM (Corporate Secretaryship) is intended to provide a broad framework to create an academic base that responds to the need of the students to understand the basics of B.COM (Corporate Secretaryship) and its ever-evolving nature of applications in explaining all the observed natural phenomenon as well as predicting the future applications to the new phenomenon with a global perspective.

The curriculum framework is designed and formulated in order to acquire and maintain standards of achievement in terms of knowledge, understanding and skills in B.COM (Corporate Secretaryship). The multicultural fabric of our nation requires that the institutions involved in implementing this curriculum framework also work hard towards providing an environment to create, develop and inculcate rational, ethical and moral attitudes and values to help the creation of knowledge society needed for scientific advancement of our nation.

The learning outcome-based curriculum framework in B.COM (Corporate Secretaryship) should also allow for the flexibility and innovation in the program design of the UG education, and its syllabi development, teaching learning process and the assessment procedures of the learning outcomes. The process of learning is defined by the following steps which should form the basis of final assessment of the achievement at the end of the program.

## **2. Learning Outcomes based approach to Curriculum planning**

### **2.1 Nature and extent of UG program in B.COM (Corporate Secretaryship):**

The UG programs in B.COM (Corporate Secretaryship) builds on the basic Commerce taught at the +2 level in all the schools in the country. Ideally, the +2 senior secondary school education should aim and achieve a sound grounding in understanding the basic Commercial business activities with sufficient content of topics related with the areas of commerce accountancy and economics. The curriculum and syllabus should be framed in such way to ignite the young minds of the students to have the urge to innovate and create new approaches for succeeding in corporate field.

### **2.2. Aims of UG program in B.Com Corporate Secretaryship**

The mission is to emerge as a Global Conglomerate of premier Academic institution for B.Com Corporate Secretaryship-, each taking pride in having nurtured knowledge that will lead to fulfill the aspirations of Trade, Industry, Commerce and the Individual.

Commit our-self to a mission to excel in Research and to create an atmosphere of effective learning in Corporate Secretaryship, generate a spirit of questioning, enquiry, induce healthy challenges and competitiveness, feel of complete accomplishment and instinct self-confidence.

## **3. Graduate attributes in B.COM (Corporate Secretaryship)**

Some of the characteristic attributes of a graduate in B.COM (Corporate Secretaryship)

- Disciplinary knowledge and skills:
- Skilled communicator

- Critical thinker and problem solver:
- Sense of inquiry:
- Team player/worker
- Skilled project manager
- Digitally Efficient.
- Ethical awareness / reasoning
- National and international perspective
- Lifelong learners

### **Qualification Descriptors**

A qualification descriptor indicates the generic outcomes and attributes expected for the award of a particular type of qualification (for example, a bachelor's degree or a bachelor's degree with honors). The qualification descriptors also describe the academic standard for a specific qualification in terms of the levels of knowledge and understanding, skills and competencies and attitudes and values that the holders of the qualification are expected to attain and demonstrate. These descriptors also indicate the common academic standards for the qualification and help the degree-awarding bodies in designing, approving, assessing and reviewing academic programmes. The learning experiences and assessment procedures are expected to be designed to provide every student with the opportunity to achieve the intended programme learning outcomes. The qualification descriptors reflect both disciplinary knowledge and understanding as well as generic skills, including global competencies that all students in different academic fields of study should acquire/attain and demonstrate.

## **Qualification descriptors for a Bachelor's Degree programme**

The students who complete three years of full-time study of an undergraduate programme of study will be awarded a Bachelor's Degree. Some of the expected learning outcomes that a student should be able to demonstrate on completion of a degree-level programme may include the following:

- Demonstrate (i) a fundamental/systematic or coherent understanding of an academic field of study, its different learning areas and applications, and its linkages with related disciplinary areas/subjects; (ii) procedural knowledge that creates different types of professionals related to the disciplinary/subject area of study, including research and development, teaching and government and public service; (iii) skills in areas related to one's specialization and current developments in the academic field of study.
- Use knowledge, understanding and skills required for identifying problems and issues, collection of relevant quantitative and/or qualitative data drawing on a wide range of sources, and their application, analysis and evaluation using methodologies as appropriate to the subject(s) for formulating evidence-based solutions and arguments;
- Communicate the results of studies undertaken in an academic field accurately in a range of different contexts using the main concepts, constructs and techniques of the subject(s);
- Meet one's own learning needs, drawing on a range of current research and development work and professional materials;
- Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyse problems and issues and solve complex problems with well-defined solutions.

- Demonstrate subject-related and transferable skills that are relevant to some of the job trades and employment opportunities.

#### **Characteristic attributes of a graduate in Commerce (Corporate Secretaryship)**

- **Disciplinary knowledge and skills:**

Comprehensive knowledge and understanding of major concepts theoretical principles and experimental findings in Corporate Secretaryship.

- **Ability to use modern skilled Communicator:**

Ability to transmit complex technical information relating to commerce in clear and concise manner in writing and orally skills

- **Critical thinker and problem solver:**

Ability to employ employee's Critical thinking and efficient problem-solving skills in the four basic areas of Commerce, Accounting, Management, & Finance.

- **Sense of inquiry:**

Capability for asking relevant appropriate question relating to issues and problems in the field of commerce and planning executing reporting the result of an experiment or investigation.

- **Team Player / Worker:**

Capable working effectively in drivers teams in both class room laboratory and in industry and field institution.

- **Skilled Manager:**

Capable of identifying / mobilizing appropriate resources required for project, and manage a project through to completion, while absorbing responsible and ethical scientific conduct, and time bound completion of projects

- **Ethical awareness / reasoning:**

Avoiding unethical behavior such as fabrication, falsification or misrepresentation of data or committing plagiarism, and appreciate environmental and sustainability issues.

- **Lifelong learners:**

Capable of self-paced and self-directed learning aimed at personal development and for improving knowledge - skill development and reskilling.

#### **4. PROGRAM LEARNING OUTCOMES**

- Study of this program will provide knowledge in the various areas of Corporate Secretaryship and laws relating to companies.
- Program includes various accounting courses, enables the students to gain theoretical and problem-solving ability of the students.
- These courses have opened the floodgates in the area of accounts and other core industries, and another professional studies CA, ICWA etc.
- Courses of this program provide bright future in the IT fields, Software, Banks, Companies, BPOs and KPOs.
- This program courses consist of both theoretical as well as good practical exposures to the students in the relevant areas to meet the industries expectations.
- Courses of the program provide the cost benefit analysis and SWOT analysis enables the students for cost consciousness of each and every business operation.



## **5. TEACHING LEARNING PROCESSES**

The teaching learning processes play the most important role in achieving the desired aims and objectives of the undergraduate programs in B.COM - Corporate Secretaryship as elaborated in detail in the learning Outcomes based curriculum framework (LOCF). We should therefore have an excellent teaching-learning procedural protocol for all the colleges, universities and other higher education institutions (HEI). To be specific, it is desirable to have:

- ❖ Necessary and sufficient infrastructural facilities for the class rooms, and libraries equipped with adequate modern and modular furniture's and other requirements.
- ❖ Sufficient infrastructure for ICT and other facilities needed for technology-enabled learning like computer facilities, PCs, laptops, Wi-Fi and internet facilities with all thenecessary software's.
- ❖ Sufficient number of teachers in permanent position to do all the class room teaching and perform and supervise the work to be done by the students.
- ❖ All the teachers should be qualified as per the UGC norms and should have good communication skills.
- ❖ Sufficient number of technical and other support staff to run the libraries, equipment and maintain the infrastructural facilities like buildings, electricity, sanitation, cleanliness etc.
- ❖ Teachers should make use of all the approaches for an efficient teaching-learning process.
- ❖ Class room teachings with lectures using traditional as well as electronic boards.

- ❖ Use of Smart class rooms for simulation and demonstration for conveying the difficult concepts of Corporate Secretaryship in class room teaching and online teaching.
- ❖ Tutorials must be an integral part of all the theory and Accountancy courses should have 1 to 2 tutorials every week depending upon the nature of the course.
- ❖ Teaching should be complimented with students' seminar to be organized very frequently.
- ❖ Guest lectures and seminars should be arranged by eminent teachers to be invited by the concerned college/university/HEI.
- ❖ Open-ended project work should be given to all students individually or in group to 2-3 students depending upon the nature of the course.
- ❖ Special attempts should be made by the institution to develop problem-solving skills at the UG level. For this purpose, a mentor system may be evolved where 3-4 students may be assigned to each faculty member.
- ❖ Teaching load should be managed such that the teacher has enough time to interact with the students to encourage an interactive/ participative learning.

## **6. ASSESSMENT METHODS**

Since the Learning Objectives are defined clearly for each course in detail, it is easier to design methods to monitor the progress in achieving the learning Objectives during the course and test the level of achievement at the end of the course.

The priority should be given to Formative Assessment for monitoring the progress towards achieving the Learning Objectives while keeping its weightages lower than Summative Assessments.

This is to assure that the students know their strengths and weaknesses periodically through the results of Formative Assessments and make amendments for the gaps in their knowledge without affecting their final grades in any significant way.

❖ *Some of the methods suggested for Theory Component with regard to Formative Assessment are:*

- a. Regular Tutorial assignments
- b. seminar presentations
- c. Performance in group discussions
- d. Problem based longer assignments (other than tutorials)
- e. True/False Tests
- f. Multiple Choice Tests
- g. Short Answer Tests
- h. viva-voce tests
- i. Any other innovative tests in the context of the course.

❖ *In the case of substantive Summative Assessment for the theory papers, can be a combination of the following:*

- a. Mid -Semester test
- b. Seminar Report
- c. Individual /Team Project report
- d. Oral Presentations of Seminar/Projects
- e. Viva -Voce Examination on the above reports

- f. End Semester closed book examination in the pattern of a) Multiple Choice b) Short Answer c) Long Answer vii) End Semester

Here, effectiveness implies gaining knowledge and skill which can be applied to solve practical problems as well as attaining capability of logical thinking and imagination which are conducive to new knowledge and new discoveries. Once the student learns, ‘why is it worth learning?’ and ‘how does it connect to the real world?’ The student shall embrace the curriculum in a way which would incite imagination and imbibe a spirit of enquiry in them, so that in future they will opt for further investigations or research. Needless to say, there should be a continuous evaluation system for the students. This will enable the teachers not only to ascertain the overall progress of learning by the students, but also to identify the students who are slow learners and for whom special care should be taken. An appropriate grading system is the ‘relative grading system’ can also be envisaged for certain papers, introducing a competitive element among the students. All in all, the teacher should act as a facilitator and guide and not as a guardian of curriculum.

- ❖ HEI can design their own ways and methods to quantify the assessment and evaluation based on the above methods. It would then be converted to the letter grades by the procedure described by the template given by the UGC.
- ❖ Once the letter grade for a course is obtained for a course, it should be done for all the courses offered by the student. Once the letter grades for all the grades are accumulated then a CGPA should be calculated by quantifying the letter grades as described by the template provided by the UGC.

## **Key Words**

Ability Enhancement Compulsory Course (AECC)

Course Learning Outcomes (CLO) Discipline Specific Electives (DSE)

Formative Assessment (FA)

Generic Elective Courses (GEC)

Learning Outcome based on Curriculum Frame work (LOCF)

Program Learning Outcomes (PLO)

Skill Enhancement Courses (SEC)

Student Centric, Teacher Centric

Teaching Learning Methodology

**VELSINSTITUTE OF SCIENCE, TECHNOLOGY AND  
ADVANCED STUDIES (VISTAS)**

**B.Com (Corporate Secretaryship)**

**Course Study and Scheme of Assessment**

**SEMESTER-I**

**Total No. of Credits=140**

Category	Code	Course	Hours/Week				Maximum Marks		
			Lec.	Tuto.	Practical	Credits	CA	SEE	Total
LANG	23LTAM11/ 23LHIN11/ 23LFRE11	Tamil -1 / Hindi- 1 / French -1	3	0	0	3	40	60	100
ENG	23LENG11	English – I	3	0	0	3	40	60	100
CORE	23CBCO11	Financial Accounting–I	4	1	0	5	40	60	100
CORE	23CBCO12	Business Management	4	1	0	5	40	60	100
CORE	23CBCO13	Managerial Economics	5	0	0	5	40	60	100
AECC	23ABCO11	Communication Skills	1	0	2	2	40	60	100
SEC	23SBCO11	Orientation /Induction program/Life skills	-	-	-	-	-	-	-
			<b>20</b>	<b>2</b>	<b>2</b>	<b>23</b>			

**CA-Continuous Assessment**

**SEE–Semester End Examination**

## SEMESTER - 2

Category	Code	Course	Hours/Week				Maximum Marks		
			Lec.	Tuto.	Practical	Credits	CA	SEE	Total
LANG	23LTAM21/ 23LHIN21/ 23LFRE21	Tamil - II/ Hindi – II / French – II	3	0	0	3	40	60	100
ENG	23LENG21	English – II	3	0	0	3	40	60	100
CORE	23CBCO21	Financial Accounting–II	4	1	0	5	40	60	100
CORE	23CBCO22	Business Law	4	1	0	5	40	60	100
CORE	23CBCO23	International Economics	5	0	0	5	40	60	100
SEC	23SBCO21	Soft skill-I	2	0	0	2	40	60	100
SEC		NSS/NCC/Swath Bharat /In plant training	-	-	-	-	-	-	-
			<b>21</b>	<b>2</b>	<b>0</b>	<b>23</b>			

**CA-Continuous Assessment**

**SEE – Semester End Examination**

**SEMESTER -3**

Category	Code	Course	Hours/ week				Maximum Marks		
			Lec.	Tuto.	Practical	Credits	C A	SEE	Total
CORE	23CBC O31	Business Statistics	4	1	0	5	40	60	100
CORE	23CBC O32	Corporate Accounting- I	4	1	0	5	40	60	100
CORE	23CBC O33	Company Law and Secretarial Practice – I	5	0	0	5	40	60	100
DSE	23DBC O31	Discipline Specific Elective Course – I	4	1	0	5	40	60	100
AECC	23ABC O31	Environment Studies	2	0	0	2	40	60	100
SEC	23SBC O31	Soft Skill - II	2	0	0	2	40	60	100
SEC		Swayam /NPTEL/Value Added Course	-	-	-	-	-	-	-
			21	3	0	24			

**CA-Continuous Assessment**

**SEE–Semester End Examination**



## SEMESTER -4

Category	Code	Course	Hours/Week				Maximum Marks		
			Lec.	Tuto.	Prac.	Credits	C A	SE E	Tot al
CORE	23CBCO41	Operations Research	4	1	0	5	40	60	100
CORE	23CBCO42	Corporate Accounting – II	4	1	0	5	40	60	100
CORE	23CBCO43	Company Law and Secretarial Practice - II	4	0	0	4	40	60	100
CORE	23CBCO44	Marketing Management	4	0	0	4	40	60	100
DSE	23DBCO41	Discipline Specific Elective Course-II	3	0	0	3	40	60	100
SEC	23SBCO41	SoftSkillIII	2	0	0	2	40	60	100
SEC	23SBCO42	Internship	0	0	2	1	-	-	-
			21	2	2	24			

CA-Continuous Assessment

SEE–Semester End Examination

## SEMESTER 5

Category	Code	Course	Hours/Week				Maximum Marks		
			Lecture	Tutorial	Practical	Credits	CA	SEE	Total
CORE	23CBCO51	Cost Accounting	4	1	0	5	40	60	100
DSE	23DBC051	Discipline Specific Elective Course – III	4	1	0	5	40	60	100
DSE	23DBC052	Discipline Specific Elective Course - IV	4	1	0	5	40	60	100
DSE	23DBC053	Discipline Specific Elective Course – V	4	0	0	4	40	60	100
GE	23GBCO51	Generic Elective Course – I	2	0	0	2	40	60	100
SEC	23SBCO51	Mini Project	0	0	2	2	40	60	100
SEC		Skill Enhancement Training	-	-	-	-	-	-	-
			18	3	2	23			

**CA-Continuous Assessment**

**SEE–Semester End Examination**

## SEMESTER - 6

Category	Code	Course	Hours/Week				Maximum Marks		
			Lecture	Tutorial	Practical	Credits	CA	SEE	Total
DSE	23DBC061	Discipline Specific Elective Course - VI	4	1	0	5	40	60	100
DSE	23DBC062	Discipline Specific Elective Course – VII	4	1	0	5	40	60	100
DSE	23DBC063	Discipline Specific Elective Course – VIII	4	0	0	4	40	60	100
GE	23GBC061	Generic Elective Course – II	2	0	0	2	40	60	100
SEC	23SBC061	Entrepreneurial Development	2	0	0	2	40	60	100
DSE	23DBC061	Research Project	0	0	8	4	40	60	100
SEC	23SBC062	Technical Seminar	0	0	2	1			
			16	2	10	23			

CA - Continuous Assessment SEE- Semester End Examination

**Recommended Generic Electives**

1. Consumer Affairs
2. Disaster Management
3. Consumer Protection

**List of Ability Enhancement Courses****LTPC**

1.	23ABCO11	Communication Skills	1022
2.	23ABCO31	Environmental Studies	2002

**List of Discipline Specific Elective Courses****LTPC**

1.	23DBCO31	Financial Services	4 1 0 5
2.	23DBCO41	Auditing and Corporate Governance	3 0 0 3
3.	23DBCO51	Income Tax Law and practice - I	410 5
4.	23DBCO52	Industrial Law and Public Relations	4 1 0 5
5.	23DBCO53	Human Resource Management	4 0 0 4
6.	23DBCO61	Management Accounting	4 1 0 5
7.	23DBCO62	Income Tax Law and Practice - II	4 1 0 5
8.	23DBCO63	Corporate Social Responsibility	4 0 0 4
9.	23DBCO54	Advertisement and Sales Promotion	4 0 0 4
10.	23DBCO55	Organizational Behaviour	4 0 0 4
11.	23DBCO64	Corporate Finance	4 0 0 4
12.	23DBCO65	Human Resource Development (HRD)	4 0 0 4
13.	23DBCO66	Office Management	4 0 0 4

**List of Generic Elective Courses****LTPC**

1.	23GBCO51	Consumer Affairs	2 002
2.	23GBCO61	Disaster Management	2 002
3	23GBCO52	Consumer Protection	3 003
4	23GBCO62	Universal Human Values	3 003

**List of Skill Enhancement Elective Courses****LTPC**

1.	23SBCO21	Soft Skill–I	2002
2.	23SBCO31	Soft Skill–II	2002
3.	23SBCO41	Soft Skill–III	2002
4.	23SBCO42	Internship	0021
5.	23SBCO51	Mini Project	0042
6.	23SBCO61	Entrepreneurial Development	2002
7.	23SBCO62	Technical Seminar	0021
8.	23SBCO62	NSS	0021

**L-Lecture    T-Tutorial    P-Practical    C-Credits**

# **SYLLABUS**

# **CORE COURSES**







**4. பண்டைய தமிழர் வாழ்வு முறைகள் பற்றி விவரிக்கவும்.**

**பொருள் 4:** பண்டைய தமிழர் வாழ்வு முறைகள் பற்றி விவரிக்கவும். 9 மதிப்புகள்

பண்டைய தமிழர் வாழ்வு முறைகள் பற்றி விவரிக்கவும். பண்டைய தமிழர் வாழ்வு முறைகள் பற்றி விவரிக்கவும். பண்டைய தமிழர் வாழ்வு முறைகள் பற்றி விவரிக்கவும். பண்டைய தமிழர் வாழ்வு முறைகள் பற்றி விவரிக்கவும். பண்டைய தமிழர் வாழ்வு முறைகள் பற்றி விவரிக்கவும். பண்டைய தமிழர் வாழ்வு முறைகள் பற்றி விவரிக்கவும். பண்டைய தமிழர் வாழ்வு முறைகள் பற்றி விவரிக்கவும். பண்டைய தமிழர் வாழ்வு முறைகள் பற்றி விவரிக்கவும். பண்டைய தமிழர் வாழ்வு முறைகள் பற்றி விவரிக்கவும்.

**பொருள் 5:** பண்டைய தமிழர் வாழ்வு முறைகள், பண்டைய தமிழர் வாழ்வு முறைகள், பண்டைய தமிழர் வாழ்வு முறைகள் 9 மதிப்புகள்

1. பண்டைய தமிழர் வாழ்வு முறைகள், பண்டைய தமிழர் வாழ்வு முறைகள்
2. பண்டைய தமிழர் வாழ்வு முறைகள்
3. பண்டைய தமிழர் வாழ்வு முறைகள் பற்றி விவரிக்கவும்
4. பண்டைய தமிழர் வாழ்வு முறைகள் பற்றி விவரிக்கவும் (பண்டைய தமிழர் வாழ்வு முறைகள், பண்டைய தமிழர் வாழ்வு முறைகள், பண்டைய தமிழர் வாழ்வு முறைகள்)

மொத்த மதிப்புகள்: 45 மதிப்புகள்  
பொருள்

CO1	Recall and recognize heritage and culture of Tamils through History of Tamil Language.
CO2	Interpret the cultural life style of Ancient Tamils.
CO3	Evaluate social and individuals moral value after studying Ethics In modern Literature
CO4	Build the humanistic concept and moral life skills after studying divine and minor Literature.
CO5	Improve their own creativity and writing skills after studying history



23LHIN11

HINDI I

3 0 0 3

**Course Objective:**

- To enable the students to develop communication skills
- To train students in official language
- To enrich their knowledge in Hindi literature
- To teach them human values & create awareness towards exploitation

**Unit I** - 'Ek atuut kadi' by shri Rajkishore letter writing (application), Technical words (prashasanik vakyansh: 1-50). **9**

<b>Unit II</b>	‘Devi singh’ by agyeya , letter writing (bank A/C opening & closing), Technical words (prashasanik vakyansh:51-100).	<b>9</b>
<b>Unit III</b>	‘ kabiraa ki kaashi ’by Kumar Ravindra	<b>9</b>
<b>Unit IV</b>	‘ bharathiya vigyan ki kahaani - ‘hamne diyaa ,hamne liyaa’ ’by Gunakar mule, letter writing (shikayath pathra,gyapan) Technical words:takniki shabd-25.	<b>9</b>
<b>Unit V</b>	letter writing (sarkari pathra, ardha sarkaari pathra, kaaryalaya aadesh), Technical words:takniki shabd-25.	<b>9</b>
<b>Total hours</b>		<b>45</b>

## Course Outcome

At the end of this course

<b>C01</b>	Students will be familiar with official letter writing
<b>C02</b>	will understand their responsibility in the society
<b>C03</b>	students will be moulded with good character understand human values
<b>C04</b>	students will gain knowledge about ancient &, rich culture of India
<b>C05</b>	will know the equivalent Hindi words for scientific terms

Text /Reference Books:

1. Agyeya ki sampurna kahaniyaa -Rajpal &sons, year 2017,
2. Yatrae our bhi ,Kumar Ravindra Rashmi prakashan ,Lucknow
3. Bharathiya vigyan ki kahani, Hindi book centre ,NewDelhi
4. Gadya Khosh

Weblinks:

1. <http://www.hindisamay.com/content/1321/1/%E0%A4%B0%E0%A4%BE%E0%A4>
2. <http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0>
3. <http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0>
4. <http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0>

**OBJECTIVE:**

- To introduce French language.
- To enable the students to understand and to acquire the basic knowledge of French language with elementary grammar.

**UNIT:I INTRODUCTION****15**

**AIM :**Is to impart the basics of French language

**CONTENT :**Introduction - Alphabet-comment prononcer, écrire et lire les mots-base: les prénoms personnel de 1er , 2eme et 3eme personnes-conjugaisons les verbes être et avoir en forme affirmative, négative Et interrogative.

**OUTCOME :** The content of the unit 1 aids the students to explore the basics of the new foreign language.

**UNIT II- LECON 1-3****15**

**AIM :** Is to make the students to known about the words formation and elementary grammar

**CONTENT :**Leçon 1 :Premiers mots en français- 2.Les hommes sont difficiles  
3.Vive la liberté-Réponses aux questions tires de la leçon-Grammaire: Les adjectives masculines ou féminines-Les article définies et indéfinis-Singuliers et pluriels.

**OUTCOME :**The content of unit 2 to experience the basic formations of words and its basic grammar by differentiating with English.

**UNIT III-LECON4-6****15**

**AIM :** Is to motivate the students community by teaching about the Francophonie.

**CONTENT :**Leçons 4. L'heure c'est l'heure 5.Elle va revoir sa Normandie 6.Mettez-vous d'accord groupe de nom-Réponses aux questions tires de la leçon-Grammaire :A placer et accorder l'adjectif en groupe de nom-Préposition de lieu-A écrire les nombres et l'heure en français

**OUTCOME** :This imparts the additional information in terms of general in the sense of geographical and culture.

**UNIT :IV-LECON 7-9**

**15**

**AIM** : Is to teach about the intermediate level of French grammar

**CONTENT** :Leçon 7.Trois visage de l'aventure , 8. A moi Auvergne 9.Recit de voyage-Réponses aux questions tires de la leçon- Grammaire : Adjectif processif- Les phrases au présent de l'indicatif-Les phrases avec les verbes pronominaux au présent.

**OUTCOME** :Enable students for framing the basics sentence.

**UNIT :V- COMPOSITION :**

**15**

**AIM** :Is to teach about the basic content of essay and letter writing.

**CONTENT** :A écrire une lettre a un ami l'invitant a une célébration différente ex :mariage-A faire le dialogue- A lire le passage et répondre aux questions.

**OUTCOME** :Making the students community to know the French format of letter writing and essay writing.

TOTAL 75HRS

**TEXTBOOK :**

- Jack GIRARDER & Jean Marie GRIDLIG,<<Méthode de Français PANORAMA>>, Clé Internationale, Goyal Publication ,New Delhi Edition 2014.

**REFERENCE BOOKS:**

- DONDO Mathurin, "Modern French Course", Oxford University Press, New Delhi Edition 2014.
- Nithya Vijayakumar get ready French grammar-Elementary Goyal publications ,New Delhi Edition 2014.

**WEB SITE RESOURCES LINK;**

- <https://www.thoughtco.com/french-reading-tips-1369373>
- <https://www.bnf.fr/fr>
- <https://www.laits.utexas.edu/tex/>

**Course Objective:**

- To enable students to develop their communication skills effectively. To make students familiar with usage skills in English Language.
- To enrich their vocabulary in English
- To develop communicative competency.

	Credit Hours
<b>UNIT I</b>	<b>09</b>
1. Dangers of Drug Abuse- Hardin B Jones	
2. Tight Corners- E.V.Lucas	
<b>UNIT II</b>	<b>09</b>
3. Futurology- Aldous Huxley	
4. If You are Wrong, Admit it- Dale Breckenridge Carnegie	
<b>UNIT III</b>	<b>09</b>
5. Industry-Dr.M.Narayana Rao & Dr.B.G.Barki	
6. Turning Point of My Life- A.J Cronin	
<b>UNIT IV</b>	<b>09</b>
7. Excitement-Mack R. Douglas	
8. The Kanda Man Eater-Jim Corbett	
<b>UNIT V</b>	<b>09</b>
9. Cabulary and Exercise sunder the Lessons	

**Total 45 Hours**

**Note:** Lessons prescribed are from various anthologies and respective exercises there in will be taught.



### **Course Outcome**

At the end of this course students will be able to

<b>CO1</b>	Examine the language of prose.
<b>CO2</b>	Utilize instructions on fundament also of grammar
<b>CO3</b>	Develop their own style of writing after studying diverse prose
<b>CO4</b>	Classify different essay son the basis of their types.
<b>CO5</b>	Critically comment on the textual content of prose.

### **Books Prescribed:**

1. EnglishforCommunicationEnrichment:byJeyaSanthiJune2015.
2. Dr. M. Narayana Rao and Dr. B. G. Barki – Anu’s Current English for Communication(AnuChitra).2015
3. Dr.Ananthan,R.EffectiveCommunication.Ed.Chennai:AnuChithraPub.2010.

### **WebSources:**

- <https://www.gradesaver.com/>
- <https://www.enotes.com/>
- <https://www.jstor.org/>
- <https://www.sparknotes.com/>
- <https://www.cliffsnotes.com/>

**Course Objective:** To give an insight into the basics of Accounting Concepts and Principles to Prepare to Students to have the foot hold in Accounts.

**UNIT I INTRODUCTION TO ACCOUNTING 15**

Meaning and definition of accounting- functions of accounting – limitations of accounting – accounting concepts and conventions, systems of accounting – single entry system – double entry system – subsidiary books including cash book – trial balance – rectification of errors.

**UNIT II PREPARATION OF FINAL ACCOUNTS 15**

Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, income received in advance, depreciation, additional bad debts, provision for doubtful debts, provision for discount on debtors, interest on capital, interest on drawing, discount on creditors and creation of various reserves.

**UNIT III BANK RECONCILIATION STATEMENT AND ACCOUNTS 15**

Bank reconciliation statement – Importance of Bank Reconciliation Statement – Scope of Bank Reconciliation Statement - Insurance Claim Account – loss of property and stock – average clause.

**UNIT IV CALCULATION OF DEPRECIATION UNDER DIFFERENT METHODS 15**

Depreciation accounts – definition and causes of depreciation – need for depreciation – methods of calculating the amount of depreciation – straight line method – diminishing balance method.

**UNIT V SINGLE ENTRY SYSTEM OF ACCOUNTING 15**

Single entry system – salient features – limitations of single-entry system – distinction between single entry system and double entry system – ascertainment of profit – net worth method – conversion method (simple problems only)

**Total: 75Hrs**

## **Course Outcome**

At the end of this course students will be able to,

CO1	Interpret knowledge of Financial Accounting to practical situations
CO2	Apply accounting principles for determining Profit/ Loss
CO3	Apply accounting practices for Reconciliation
CO4	Solve problems relating to depreciation of assets
CO5	Make use of Single entry system for calculating profit

### **Text books:**

1. T.S.Reddy & A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, “Financial Accounting”, Tata MC Graw Hill Ltd, 2003.

### **References:**

1. Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand & Company Ltd., 2002, Reprint – 2008.

### **WebLink**

- [https://www.youtube.com/watch?v=ni1u\\_AvTX0E](https://www.youtube.com/watch?v=ni1u_AvTX0E)
- <https://www.youtube.com/watch?v=wXxIZDt2W8E>
- <http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>

**Course Objective:**

1. To help the students gain understanding of the functions and responsibilities of managers.
2. To provide them tools and techniques to be used in the performance of the managerial job.
3. To enable them to analyze and understand the environment of the organization.
4. To help the students to develop cognizance of the importance of management principles.

**UNIT I IMPORTANCE AND EVOLUTION OF MANAGEMENT THOUGHT****15**

Management – Meaning – Definition – Importance – Nature and Scope – Process – Functions of Management – Role of Manager – Levels of Management – Development of Scientific Management – Contribution of Henry Fayol and F.W. Taylor.

**UNIT II PLANNING AND DECISION MAKING****15**

Planning – Nature - Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedure, methods of Decision Making – Process of decision making – Types of Decision.

**UNIT III ORGANISATION STRUCTURE****15**

Organizing – Types of organization – Organization structure – Span of Control – Departmentalization - Informal Organization.

**UNIT IV AUTHORITY AND RESPONSIBILITY AND RECRUITMENT****PROCESS AND TRAINING****15**

Authority – Delegation – Decentralization – Responsibility – Recruitment - Sources – Selection – Stages In Selection – Training - Benefits of Training – Methods of Training.

**UNIT V      PROCESS OF MOTIVATION, COMMUNICATION, CO -  
ORDINATION AND CONTROL**

**15**

Motivation – Need and Importance – Communication – Importance – Elements - Channels – Types – Barriers to Communication – Guide lines for ensuring Effective Communication – Co-ordination – Need - Principles of Co-ordination – types of Co-ordination – Controlling – Importance – Steps in Controlling.

**Total: 75 Hrs**

**Course Outcome**

At the end of this course students will be able to,

CO1	Make use of Management techniques, theories and Policies
CO2	Construct a Plan successfully in every walk of life
CO3	Organize structure and its types
CO4	Authority and Responsibility and stages in selection and training benefits
CO5	Summarise Motivation, Communication, co-ordination and control

**Text books:**

1. P.C. Tirpathi And P.N. Reddy, “Principles Of Management”, Tata Mcgrawhil New Delhi, 1991.
2. J.Jayashankar, “Business Management”, 1<sup>st</sup> Edition Margham Publication, Chennai, 2004.

**References:**

1. N.Premavathi, “Principles of Management”, 2<sup>nd</sup> Edition Sri Vishnu Publication, Chennai, 2003.
2. Weirich And Koontz, “Management – A Global Perspective”, 10<sup>th</sup> Edition, 1993.

**WebLink**

- <https://www.slideshare.net/anujbhatia09/business-management-70063793>
- <https://www.youtube.com/watch?v=mP2TgtIXUN8>

**Objective :** To study the application of economics concepts for the modern business

**UNIT I INTRODUCTION TO MANAGERIAL ECONOMICS 15**

Managerial economics – Definition, Nature and scope – Decision Making – Risk and Uncertainty – Concept of Efficiency.

**UNIT II LAWS OF DEMAND AND SUPPLY 15**

Demand – Law of Demand – Elasticity of Demand – Law of Supply – Demand Forecasting – Consumer durable and Capital Goods – Consumer Surplus.

**UNIT III CLASSIFICATION OF COST AND THEORIES OF PROFIT 15**

Cost Classification - Short Run and Long Run, Cost Function, Theories of profit – Profit Maximization – Break-Even Analysis.

**UNIT IV LAW OF DIMINISHING RETURNS AND ECONOMICS OF**

**SCALE 15**

Production Function – Law of Variable Proportions – Law of Returns to Scale – Law of Diminishing Returns – Economics of Scale.

**UNIT V TYPES OF MARKETS AND PRICING 15**

Price and Output Determination – Under Perfect Competition Monopoly – Monopolistic Competition – Oligopoly – Pricing Objectives and Methods

**Total Hours: 75Hrs**

**Course outcomes**

<b>CO1</b>	Familiar with nature and scope of managerial economics
<b>CO2</b>	Knowledge on price elasticity and indifference curve.
<b>CO3</b>	Knowledge on cost and revenue concepts and BEP
<b>CO4</b>	Aware of factors of production and law of returns to scale
<b>CO5</b>	Market Classifications, Competition and price determinations

**Text books:**

1. S.Shankaran, “Managerial Economics”, Margham Economics, Chennai, 2008.
2. R.Cauvery & Others – Managerial Economics. S. Chand And Company, New Delhi, 2018.

**References:**

1. S.Mukherjee, “Business and Managerial Economics in global Context”, New Central Bank Agency (P) Ltd, Kolkatta, 2009.
2. William F. Samuelson and Stephen G. Marks, “Managerial Economics”, Johny Wiley & Sons, Reprint – 2018

**E-References**

- <https://www.mooc-list.com/tags/managerial-economics>
- [https://www.edx.org/learn/managerial\\_economics](https://www.edx.org/learn/managerial_economics)
- <https://www.classcentral.com/course/swayam-introduction-to-managerial-economics-141155>





3. பாரதியாரின் 'சுருதி' - பாரதியார் எழுதிய -  
பாடல் 5 பாடல்கள்
4. பாரதியாரின் 'சுருதி' - பாரதியார் எழுதிய பாடல்  
பாடல்கள் 3 பாடல்கள், பாரதியார் எழுதிய  
பாடல்கள் 3 பாடல்கள்.
5. பாரதியாரின் 'சுருதி' பாடல் - பாரதியார் எழுதிய - பாடல் 5  
பாடல்கள்

பாடல் 3: பாடல்கள் 9 பாடல்கள்

1. பாரதியார் எழுதிய - பாடல்கள்
2. பாரதியாரின் 'சுருதி' - பாரதியார் எழுதிய  
பாடல்கள்
3. பாரதியாரின் 'சுருதி' - பாரதியார் எழுதிய
4. பாரதியாரின் 'சுருதி' - பாரதியார் எழுதிய
5. பாரதியார் எழுதிய - பாரதியார் எழுதிய பாடல்

பாடல் 4: பாடல்கள் 8 பாடல்  
பாடல்கள்

பாரதியாரின் 'சுருதி' - பாரதியார் எழுதிய - பாரதியாரின் 'சுருதி' -  
பாரதியார் எழுதிய - பாரதியார் எழுதிய - பாரதியார் எழுதிய -  
பாரதியார் எழுதிய

பாடல் 5: பாரதியாரின் 'சுருதி', பாரதியார் எழுதிய, பாரதியார் எழுதிய

8 பாடல் பாடல்கள்

1. பாரதியார் எழுதிய - பாரதியார் எழுதிய - பாரதியார் எழுதிய  
பாடல்கள் - பாரதியார் எழுதிய பாடல்கள் - பாரதியார் எழுதிய -  
பாரதியார் எழுதிய பாடல்கள் - பாரதியார் எழுதிய  
பாடல்கள்.
2. பாரதியார் எழுதிய பாடல்கள் (பாடல் பாடல்கள்,  
பாடல்கள், பாடல்கள்)
3. பாரதியார் எழுதிய
4. பாரதியார் எழுதிய பாடல்கள்

பாடல்கள்: 45 பாடல்  
பாடல்கள்

### **Course Outcome**

At the end of this course students will be able to,

CO1	Measure human mind through the studying of Tamil charity Literature in the aspect of moral value.
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CO2	Justify the contemporary social issues through studying Tamil Epics.
CO3	Build the life skills after studying of the poetry.

பொருள் பொருள்

1. பொருள் பொருள், பொருள் பொருள். பொருள் பொருள் பொருள் பொருள் பொருள் பொருள், 2000.
  2. பொருள் பொருள் பொருள், பொருள் பொருள், பொருள், பொருள் பொருள் பொருள், பொருள் பொருள், 2002.
  3. பொருள் பொருள் பொருள், பொருள் பொருள் பொருள், 2008.
  4. பொருள் பொருள் பொருள், பொருள் பொருள் பொருள் பொருள் பொருள் பொருள், பொருள் பொருள் பொருள் பொருள் பொருள், 2007
  5. பொருள் பொருள் பொருள் பொருள் பொருள் பொருள், பொருள் பொருள் பொருள் பொருள் பொருள், 1999.
- 6 பொருள் பொருள் பொருள் பொருள்
- <http://www.tamilvu.org/library>
  - <https://archive.org/>

20LHIN21

HINDI II

3 0 0 3

**Course Objective:**

- To train students in translation
- To develop reading & writing skills
- To create interest towards reading different types of literature

<b>Unit I</b> - ‘ idgah’ by Premchand’(kahani), Translation- Definition, Types	<b>9</b>
<b>Unit II</b> ‘pitha ‘ by gyanranjan (kahani), Translation - Anuvadak ke gun	<b>9</b>
<b>Unit III</b> jamun ka ped by Krishna chander‘ (kahani) , Translation Practice	<b>9</b>
<b>Unit IV</b> - adhi rath ke baad by Shankar shesh ( <u>naatak</u> ), Translation Practice	<b>9</b>
<b>Unit V</b> - adhi rath ke baad by Shankar shesh ( <u>naatak</u> ), Translation Practice	<b>9</b>
<b>Total Hours :45</b>	

## Course Outcome

At the end of this course

CO1	Students will know the importance & process of translation
CO2	Understand the values of elders in a family & extend their support
CO3	Will know the different writing skills of authors
CO4	Gain knowledge in Hindi literature
CO5	Will acquire knowledge in Hindi Sahithya

## Text/Reference book :

1. Adhi rath ke baad ,by Shankar shah ,kitabghar prakashan , 2000
2. Idgah by Premchand,Bharathiya gyan peeth ,NewDelhi ,
3. Jamun ka ped by Krishna Chandra, Deepak publishers, Nov. 2019
4. Pitha by gyan ranjan,Rajkamal publication,Jan 2018
5. Glossary of Administrative terms ,Commission for scientific terms & Technical Terminology,2007
6. Patralekhan kala by Dr.Shivshankar Pandey,2018
7. Gadya khosh

## Weblinks:

- <https://premchandstories.in/eidgaah-story-munshi-premchand-pdf/>
- <https://www.google.com/search?q=pitha+by+gyan+ranjan&oq=pitha+by+gya&aqs=chrome.1.69i57j0i13j0i22i30.10387j0j4&sourceid=chrome&ie=UTF-8>
- <http://db.44books.com/2020/04/%e0%a4%86%e0%a4%a7%e0%a5%80-%e0%a4%b0%e0%a4%be%e0%a4%a4-%e0%a4%95%e0%a5%87-%e0%a4%ac%e0%a4%be%e0%a4%a6.html>

**23LFRE21**

**FRENCH II**

**3 0 0 3**

**Course Objective:** To fortify the grammar and vocabulary skills of the students. Enable the students have an idea of the French Culture and Civilization.

**UNIT: I - 10-11**

**09**

**AIM :**Is to teach about the tense and objects.

**CONTENT :**Leçons :10 Les affaires marchent,11 un repas midi a problèmes- Réponses aux questions tires de la leçon-grammaire ;présent progressif passe récent ou future proche-complément d'Object directe-complément d'objet

**OUTCOME :**This enable students to learn the language without any grammatical errors.

**UNIT II- LECON 12-13**

**09**

**AIM :** Is explain about the pronouns and their differences.

**CONTENT :** Leçons12 :tout est bien qui fini bien,-13 aux armes citoyens-réponses aux questions tires de la leçon-grammaire :les pronoms<<en ou y>> rapporter des paroles-Les pronoms relatifs que, qui ou ou.

**OUTCOME :**As a result of the content makes the students to known about the types of pronouns and their useage.

**UNIT III-LECON14-15**

**09**

**AIM :** Is to involve the students by making them to frame the own simple sentence without any grammatical mistakes.

**CONTENT :**Leçons 14.Qui ne risque rien n'a rien-15.la fortune sourit aux audacieux-réponses aux questions tires de la leçon-grammaire : comparaison-les phrases au passe compose.

**OUTCOME :**This imparts the students in order to develop their basic writing skills.

**UNIT :IV-LECON 16-18**

**09**

**AIM :** Is to teach about the intermediate level of French grammar

**CONTENT** : Leçons 16 la publicité et nos rêves 17 la France la monde 18 campagne publicitaire réponses aux questions tires de la leçon-grammaire :les phrases a l'imparfait-les phrases au future

**OUTCOME** :Enable students for framing the basics sentence.

**UNIT :V- COMPOSITION :**

**09**

**AIM** :Is to teach about the basic content of essay and letter writing.

**CONTENT** :A écrire une lettre a un ami l'invitant a une célébration différente ex :mariage-A faire le dialogue- A lire le passage et répondre aux questions.

**OUTCOME** :Making the students community to know the French format of letter writing and essay writing.

**TOTAL 45HRS**

**TEXTBOOK :**

1. Jack GIRARDER & Jean Marie GRIDLIG,<<Méthode de Français PANORAMA>>, Clé Internationale, Goyal Publication ,New Delhi Edition 2014.

**REFERENCE BOOKS:**

1. DONDO Mathurin, "Modern French Course", Oxford University Press, New Delhi Edition 2014.
2. Nithya Vijayakumar get ready French grammar-Elementary Goyal publications ,New Delhi Edition 2014.

**WEB SITE RESOURCES LINK:**

- <https://www.thoughtco.com/french-reading-tips-1369373>
- <https://www.bnf.fr/fr>
- <https://www.laits.utexas.edu/tex/>

**Course Objective:**

- To train students in the use of English language in varied literary and non-literary contexts.
- To teach them soft skills and strengthen their foundation in grammar.
- To evaluate students to sensitivity in conversational competency.

**Credit Hours**

<b>UNIT I</b>	<b>09</b>
i. At the Airport	
ii. In a Bank	
iii. On a Bus	
<b>UNIT II</b>	<b>09</b>
iv. In Flight	
v. In a hotel	
vi. In a Library	
<b>UNIT III</b>	<b>09</b>
vii. Tea Time	
viii. On a Train	
ix. In a Restaurant	
<b>UNIT IV</b>	<b>09</b>
x. On a Picnic	
xi. In a Police station	
xii. In a Post office	
<b>UNIT V</b>	<b>09</b>
xiii. In a travel agency	
xiv. Asking the way	
xv. At the theatre	
<b>Total</b>	<b>45 Hours</b>

## **Course Outcome**

At the end of this course students will be able to,

CO1	Feel confident to speak in different situations
CO2	Learn be fitting vocabulary words.
CO3	Have the ability to visualize speaking situations
CO4	Be conversant with other conversational situations.
CO5	Categorize the nature of questions asked usually in interviews

## **Books Recommended:**

1. English Conversation Practice, D.H. Spencer, Oxford. 2001
2. Communicative English by Department of English, National College (Autonomous), Trichy. 2008

## **Web Sources:**

- <https://self-publishingschool.com/how-to-write-dialogue/>
- <https://www.masterclass.com/articles/how-to-write-dialogue>



**Course Objective:** To enable the students to prepare different kinds of Financial Statements.

**UNIT I      BRANCH ACCOUNTING      15**

Branch accounts – objectives of branch accounts – types of branches – dependent branches – independent branch – accounting system.

**UNIT II      DEPARTMENTAL ACCOUNTS      15**

Departmental accounts – accounting procedure – allocating procedure – allocation of common expenses – interdepartmental transfer

**UNIT III    ACCOUNTS    RELATING    TO    HIRE-PURCHASE    AND    INSTALLMENT SYSTEM      15**

Hire purchase and installment system – hire purchase trading account – stock and debtor system – installment system.

**UNIT IV      ADMISSION, RETIREMENT AND DEATH OF A PARTNE    15**

Partnership accounts – admission – retirement – death of a partner

**UNIT V      DISSOLUTION,      INSOLVENCY      AND      GRADUAL      REALISATION AND PIECE MEAL DISTRIBUTION      15**

Dissolution of partnership firm – dissolution accounts – insolvency of partners – gradual realization of assets and piecemeal distribution.

**Total: 75Hrs**

## **Course Outcome**

At the end of this course students will be able to,

CO1	Explaining Branch accounting concepts and its objectives & Types
CO2	Solving Departmental accounting problems by explaining allocation procedure, allocation of common expenses and interdepartmental transfer.
CO3	Analysing Hire purchase problems by using hire purchase Trading account, stock & Debtors system and also to study Installment system,
CO4	Understanding the concept of Admission, retirement and death of a partner in case of Partnership accounts and solving problems.
CO5	To develop idea about dissolution of partnership and procedures.

### **Text books:**

1. T.S.Reddy & A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, “Financial Accounting”, Tata MC Graw Hill Ltd, 2003.

### **References:**

1. Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand & Company Ltd., 2002, Reprint – 2008.

### **Weblink:**

- [https://ebooks.lpude.in/commerce/bcom/term\\_2/DCOM104\\_FINANCIAL\\_ACCOUNTING\\_II.pdf](https://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf)
- <https://www.youtube.com/watch?v=wXxIZDt2W8E>

**Course Objective:** To acquaint students with the principles of Business law. To impart the basic Knowledge in Contract Act.

**UNIT I INTRODUCTION TO THE CONTRACT 15**

Indian contract act 1872 – definition of contract – essential elements of a valid contract – classification of contracts – offer and acceptance – consideration.

**UNIT II CAPACITY OF CONTRACT 15**

Capacity to contract – persons to be incompetent to contract – minors – persons of unsound mind – persons disqualified by any law to which they are subject – free consent – legality of object – void agreements – illegal agreements.

**UNIT III PERFORMANCE AND BREACH OF CONTRACT 15**

Performance of contract - tender – quasi contract, discharge of contract – remedies for breach of contract

**UNIT IV CONTRACT OF AGENCY 15**

Contract of Agency – Creation of Agency – Types of Agents – Duties, Rights and Liabilities of principal and agent – Termination of Agency

**UNIT V SALE OF GOODS ACT, 1930. 15**

Sale of goods act 1930 – Essential of a contract of sale – sale and agreement to sell – formation – caveat emptor – implied conditions and warranty – rights of unpaid seller. Sale of goods act 1930 – Essential of a contract of sale – sale and agreement to sell – formation – caveat emptor – implied conditions and warranty – rights of unpaid seller.

**Total: 75Hrs**

## **Course Outcome**

At the end of this course students will be able to,

CO1	Explain contract and Explain its classification
CO2	Summarise an idea about qualification and disqualification of contract
CO3	Explain about Performance and breach of contract
CO4	Build knowledge about law of Agency
CO5	Summarise the entire provisions relating to Sale of goods Act 1930.

### **Text books:**

1. N.D.Kapoor, “Business Law”, Sultan Chand Publishers, 2018.
2. R.S.Pillai, “Business Law”, S. Chand Publishers, 2011.

### **References:**

1. M.R.Srinivasan, “Business Law”, Margham Publishers, 2009.
2. Richard Lawson & Douglas Smith, “Business Law for business and Marketing Students”, Butterworth – Heinemann Publication, 3<sup>rd</sup> Edition, 2011.

### **Weblink:**

- <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Business-Law.pdf>
- [https://ebooks.lpude.in/commerce/bcom/term\\_1/DCOM103\\_COMMERCE\\_LAW.pdf](https://ebooks.lpude.in/commerce/bcom/term_1/DCOM103_COMMERCE_LAW.pdf)

**Course Objective:** To provide an idea of international trade and its economic implication. To enable students to have a feel of the Theories of International Economics.

**UNIT I :INTERNATIONAL TRADE 15**

Introduction –Definition –Need –Types International Trade –Difference Between Internal and International Trade -Importance of International Trade in Global Context.

**UNIT II :THEORIES OF FOREIGN TRADE 15**

Theories of Foreign Trade, Absolute, Comparative and Equal Cost Differences (Adam Smith, Ricardo, Haberler's, Heckscher and Ohlin Theories only) .

**UNIT III : BALANCE OF PAYMENT AND BALANCE OF TRADE 15**

Balance of Trade, Balance of Payment –Concepts –Balance of Payment, Causes of Disequilibrium –Fixed and Floating Exchange Rates.

**UNIT IV: INTERNATIONAL MONETARY SYSTEM 15**

Market, International Monetary System –International Liquidity –IBRD –Money market.

**UNIT V : WTO AND INDIA 15**

WTO and Its Implication with special Reference to India. Trips & Trims

## **COURSE LEARNING OUTCOME:**

Upon completion of the course, students will be able to

CO1	Be aware of the gains of International Trade
CO2	Know about theories of International Trade
CO3	Know about BOP and BOT
CO4	Be aware of international financial institutions
CO5	Be aware of WTO and role of IMF and World Bank

### **Text Book**

1. M.L. Jhingam, 'International Economics' Vrinda Publications(P) Ltd, 6th Edition.2012
2. S.Chandrachud, 'Chud's Series of International Economics', WISE Publications. 2020 Edition Chennai.

### **References**

1. Robert, J, Thomson – International Economics (2008).
2. Dominck Salvatore, International Economics, Tata McGraw – Hill Publishing Company Ltd, 2005.
3. Peter B. Kenen, International Economics, Cambridge University Press, 1996.

### **WEBLINK:**

- <https://www.mooc-list.com/tags/managerial-economics>
- <https://ocw.mit.edu/courses/economics/14-581-international-economics-i-spring-2013/lecture-notes/>

**Course Objective:** To impart the basis in Statistics to help students acquire new skills on the application of statistical tools and techniques in Business decision-making.

**UNIT I INTRODUCTION TO STATISTICS 15**

Introduction to statistics -scope of statistics – limitations of statistics – diagrammatic and graphical representation.

**UNIT II MEASURES OF LOCATION AND DISPERSION 15**

Measure of location – mean – median – mode – geometric mean – harmonic mean – measures of dispersion – quartile deviation – mean deviation – standard deviation.

**UNIT III MEASURES OF CORRELATION AND REGRESSION 15**

Correlation – scatter diagram – types of correlation – regression – method of least squares– simple problems.

**UNIT IV BASIC THEORIES OF PROBABILITY 15**

Introduction to probability – different approaches of probability – addition theorem – multiplication theorem – conditional probability – Bayes' theorem.

**UNIT V TIME SERIES ANALYSIS AND INDEX NUMBER 15**

Time-series analysis – components –trends – seasonal variation – cyclical variation – irregular variation – index number : introduction – construction of index numbers – laspeyre's method – Paasche's method – Fischer's and Kelly's methods – chain index.

**Total: 75Hrs**

**Course Outcome:**

At the end of the course the students will be able to

CO1	Describe and discuss the key terminology, concepts tools and techniques used in Statistical analysis
CO2	Critically evaluate the underlying assumptions of analysis tools of measures of central tendency and dispersion
CO3	Understand and critically discuss the issues surrounding of correlation and Regression
CO4	Solve a range of problems using the techniques by time series and index numbers of data.
CO5	Discuss critically the uses and limitations of Testing of hypothesis

**TEXT BOOKS**

1. S.P.Gupta, Statistical Methods. Sultan Chand & Sons, New Delhi,2005
2. S.C. Gupta and V.K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, 3<sup>rd</sup> Edition, 2001.

**REFERENCE BOOKS**

1. P.R. Vittal, Business Statistics, Margham Publications, Second Edition, 2012.
2. Beri G, Business Statistics, Tata McGraw Hill Publishing Company Limited, 2009.
3. S.P. Rajagopalan and R. Sattanathan, Business Statistics and Operations Research, Vijay Nicole Pvt. Ltd. 2011

**Web source links**

1. <https://d3bxy9euw4e147.cloudfront.net/oscms-prodcms/media/documents/IntroductoryBusinessStatistics-OP.pdf>
2. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>





## **Course Outcome**

At the end of this course students will be able to,

CO1	To give outline on issue of shares and debentures
CO2	To find out the procedure for redemption of preference shares and to teach treatment of profit or loss prior to incorporation
CO3	To analyse the financial position by preparing final accounts of companies and calculating managerial remuneration
CO4	Apply their knowledge for the valuation of shares and debentures
CO5	Develop ideas for the alteration of share capital

### **Text book:**

1. T.S. Reddy & Murthy, “Corporate Accounting”, Margham Publications, Reprint, 2013.

### **References:**

1. Dr. S. Kr.Paul & Chandri Paul, “Corporate Accounting”, New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, “Corporate Accounting”, Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, “Corporate Accounting”, Atlantic Publication, First Edition, 2007.

### **WEBLINK**

- <https://youtu.be/b7K44y18sjA>
- <https://nptel.ac.in/>
- <https://www.geektonight.com/corporate-accounting-notes/>

## **20CBCO33 COMPANY LAW AND SECRETARIAL PRACTICE-I 5 0 0 5**

### **UNIT I 15**

Introduction – Definition of company – Characteristics – advantages – lifting of the corporate veil – kinds of company – The company’s Act, 1956 (overview) – The company Secretaries Act, 1980 (overview).The Companies Act 2013 - Salient Features of the Act, 2013- Highlights of the Act, 2013 – Companies Act 1956 Vs. Companies Act 2013 – One Person Company Limited (OPC) –Provisions for OPC – Types of OPC – Restrictions of OPC. (10 Hours)

### **UNIT II 15**

Secretary – definition – types of secretaries – company secretary – legal position – qualifications – appointment – rights, duties and liabilities – dismissal of company secretary. (10 Hours)

### **UNIT III 15**

Formation of company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – promoter – preliminary contracts – Duties of secretary at the promotion stage – Memorandum of Association – Articles of Association – contents – alteration – secretary’s duties.Prospectus – contents – Misstatement in prospectus and their consequences – statement in lieu of prospectus – commencement of business – duties of secretarial at commencement stage.(25 Hours)

### **UNIT IV 15**

Share capital – meaning – kinds – Alteration of capital – Reduction of capital – secretarial procedure for reduction of capital – Rights shares – Guidelines for the issue of fresh capital – secretary’s duties in connection with issue of shares – Bonus shares – Guidelines – Secretarial duties. Buy-back of shares (u/s 77A, 77B, 77C) – Issue of sweat equity shares-Dematerialization.(25Hours)

### **UNIT V 15**

Membership in company – Member and Shareholders – who can become a member, - Cessation of membership – Rights and liabilities of members – Register and index of members.(20 Hours)

## **Course Outcome**

At the end of this course students will be able to,

CO1	Summarize Procedure for Incorporation of the company
CO2	Analyze Sources of raising capital.
CO3	Evaluate Role and importance of Company Secretary and key managerial personnel.
CO4	Discuss Matters to be stated in the prospectus.
CO5	Describe Membership in a company

## **RECOMMENDED BOOKS**

1. N.D. Kapoor – Company law and secretarial practice ( Provisions of Company’s Act 2013)

Reference Books:

2. P.P.S. Gogna - A Text book of company law
3. P.K Ghosh& Dr. V.Balachandran - Outline of company secretary practice
4. B.N.Tondon – Manual of Secretarial Practice

**Weblink:**

- [https://books.google.co.in/books/about/Company\\_Law\\_Secretarial\\_Practice\\_N\\_D\\_Kap.html?id=47niDwAAQBAJ&printsec=frontcover&source=kp\\_read\\_button&newbks=1&newbks\\_redir=1&redir\\_esc=y](https://books.google.co.in/books/about/Company_Law_Secretarial_Practice_N_D_Kap.html?id=47niDwAAQBAJ&printsec=frontcover&source=kp_read_button&newbks=1&newbks_redir=1&redir_esc=y)

**Course Objective:**

To impart knowledge in concepts and tools of Operations Research; To understand mathematical models used in Operations Research; To apply these techniques constructively to make effective business decisions.

**Unit I Introduction to Operation Research 15**

Introduction: Definition- Scope of Orin Business-Linear Programming Problems –Formulation – Graphical method of solution- Standard form of LPP- Canonical form of LPP-Simplex method.

**Unit II Transportation and Assignment problems 15**

Transportation Problems: Introduction-Balanced and Unbalanced Transportation Problems- IBFS for finding North West Corner Rule-Least Cost Method-Vogel's Approximation Method-MODI Method. Assignment Problems: Introduction-Balanced and Unbalanced Assignment Problems- Maximization case in Assignment Problems.

**Unit III Sequencing problems 15**

Sequencing: Introduction- Processing 'n' jobson 2 machines-Processing 'n' jobson 3 machines- Processing 'n' jobs on 'm' machines- 2 jobs with 'm' machines

**Unit IV Game Theory 15**

Game Theory: Introduction– Two Person Zero Sum Games–Game with Saddle Point-Game without Saddle Point-Solution of 2x2 games without Saddle Point-Dominance Property-Matrix Oddment Method-Graphical Method for 2x norm x2 games.

**Unit V Network Analysis 15**

Network Analysis: Introduction – Basic Terminologies –Construction of Network-CriticalPathmethod(CPM)-PERT-FloatAnalysis-TotalFloat-FreeFloat-IndependentFloat-Difference Between CPM and PERT.

**TOTAL75 HRS**

**Course Outcome:**

At the end of the course the students will be able to

CO1	Identify and develop operational research models from the verbal description of the real system.
CO2	Use mathematical technique to solve the transportation and assignment problems
CO3	Develop are port that describes the network model and the solving technique, analyse the results
CO4	To understand the decision-making processes in sequencing problems.
CO5	To understand the decision-making processes in game theory

**Text Books:**

1. P.K.Gupta, Man Mohan, Kanti Swarup:“Operations Research”,Sultan Chand 2008.
2. V.K.Kapoor:“OperationsResearch”,SultanChand&Sons,2006
3. J. K. Sharma: Operations Research Theory & Applications,  
Macmillan IndiaLimited, fifth edition.2013

**Reference Books:**

1. Hamdy Taha, Operations Research ,8<sup>th</sup> Edition, Pearson Education,2009.
2. SharmaJ.K,Operations Research,3<sup>rd</sup> Edition,Macmillan Business Books,2009.
3. Sundaresan V, Ganapathy K.S, Ganesan K, Resource Management Technique- Lakshmi Publications,2003.
4. Kantiswaroop, Gupta P. K, Man Mohan, Operations Research, 14th Edition, Sultan Chand& Sons,2008.
5. Kalavathy S,Operations Research, 2<sup>nd</sup> Edition,Vikas Publications, 2009.

**Web source link**

1. <https://www.bbau.ac.in/dept/UIET/EME-601%20Operation%20Research.pdf>
2. <https://thalis.math.upatras.gr/~tsantas/DownLoadFiles/Taha%20-%20Operation%20Research%208Ed.pdf>

**Course Objective:** To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.

**UNIT I      ACCOUNTS      RELATING      TO      AMALGAMATION,  
ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES      15**

Amalgamation – Absorption and External Reconstruction of a Company – Purchase Consideration – Methods of Accounting – Accounts for closing the books of the Vendor Company – journal entries in the books of the purchasing company

**UNIT II      ACCOUNTS OF BANKING COMPANIES      15**

Final Accounts of Banking Company – Preparation of Profit and Loss Account – Balance Sheet – Preparation of Schedules.

**UNIT III      ACCOUNTS OF INSURANCE COMPANIES      15**

Final Accounts of Insurance Company – Preparation of Final Accounts of Life Insurance and General Insurance – Revenue Account – Profit and Loss Account and Balance sheet.

**UNIT IV      LIQUIDATION OF COMPANIES      15**

Liquidation – Meaning and Definition – Modes of Winding Up – Statement of Affairs and Deficiency Account – Liquidator's Final Statement of Accounts.

**UNIT V      HOLDING COMPANY ACCOUNTS      15**

Holding Company- Subsidiary Company – capital Profit – Revenue Profits – Minority Interest – Cost of Control – Mutual Owings – Preparation of Balance sheet - Consolidated.

**Total: 75Hrs**

## **Course Outcome**

At the end of this course students will be able to,

CO1	Infer idea about Amalgamation, Absorption and External Reconstruction
CO2	Determine profit and Financial position of Banking Companies
CO3	Build knowledge on Insurance company accounts
CO4	Tell why companies and getting liquidated and their procedures
CO5	Compare Holding and subsidiary company accounts

### **Text book:**

1. T.S. Reddy & Murthy, “Corporate Finance”, Margham Publications, Reprint, 2013.

### **References:**

1. Dr. S. Kr.Paul & Chandri Paul, “Corporate Finance”, New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, “Corporate Accounting”, Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, “Corporate Accounting”, Atlantic Publication, First Edition, 2007.

### **WEBLINK**

- <https://youtu.be/b7K44y18sjA>
- <https://nptel.ac.in/>
- <https://www.geektonight.com/corporate-accounting-notes/>



**23CBCO43 COMPANY LAW AND SECRETARIAL PRACTICE-II 4 0 0 4**

**UNIT-I BORROWING POWERS 15**

Borrowing powers: Meaning – Ultra virus Borrowing- Mortgages and charges- Fixed and floating charges-registration of charges – legal provisions- effects and consequences of non-registration of charge. Debentures- Definition-kinds - Guidelines for the issue of debentures-Duties of secretary- comparison between a shareholder and a Debentures holder.

**UNIT-II COMPANY MANAGEMENT 15**

Company Management: Introduction – Directors- qualification-disqualification- Appointment-vacation-Removal- Specific powers of Directors – Duties of director- liabilities of Directors - Managing Director- Appointment-Disqualification- Managers- Comparison between a Managing Director and a Manager.

**UNIT-III MEETINGS AND RESOLUTIONS 15**

Meetings and Procedures: Introduction-Kinds of Meetings- Meetings of shareholders- Statutory Meeting-Annual General Meeting- Extra- ordinary General Meeting-Class Meetings- Board Meetings-Secretarial work relating of Meetings. - Motions and Resolutions-Types of Resolutions- Agenda-Minutes- Voting and poll-Proxy – Quorum-Chairman of Meeting-Duties of Secretary.

**UNIT-IV DIVIDENDS, ACCOUNTS AND AUDIT 15**

Dividends, Accounts and Audit: Dividend- Definition-Rules regarding dividends – Secretarial procedure regarding payment of Dividends. - Accounts- Statutory Books of account –Annual Accounts and Balance sheet-Secretarial Duties. Auditor- Qualifications-Appointment-Rights, Duties.

**UNIT –V WINDING UP OF A COMPANY 15**

Winding UP - Meaning-Modes of winding up-Compulsory winding up – voluntary winding up –Winding up. Subject to supervision of court- duties of secretary in respect of winding up- liquidators – duties and powers of liquidator.

## **Course Outcome**

At the end of this course students will be able to,

CO1	Explain Basic provisions of Companies Act 2013
CO2	Discuss Methods of raising funds through deposits and debentures
CO3	Explain the procedure for convening different types of meeting
CO4	Enumerate legal procedure for declaration and payment of dividend
CO5	Describe NCLT and corporate governance

## **TEXT BOOKS**

1. N.D. Kapoor – Company law and secretarial practice, Sultan Chand & Sons.

## **WEBLINK:**

- [https://books.google.co.in/books/about/Company\\_Law\\_Secretarial\\_Practice\\_N\\_D\\_Kap.html?id=47niDwAAQBAJ&printsec=frontcover&source=kp\\_read\\_button&newbks=1&newbks\\_redir=1&redir\\_esc=y](https://books.google.co.in/books/about/Company_Law_Secretarial_Practice_N_D_Kap.html?id=47niDwAAQBAJ&printsec=frontcover&source=kp_read_button&newbks=1&newbks_redir=1&redir_esc=y)

**Course Objective:** to acquaint the students with the basics of marketing to make them understand the consumer behaviour and buying motives

**UNIT I INTRODUCTION 15**

Nature Scope and importance of marketing – marketing approaches – Role of marketing – Various environmental factors affecting marketing functions – concept of marketing mix – Market – meaning types of market.

**UNIT II CONSUMER BEHAVIOUR 15**

Consumer Behavior – Meaning and its importance – factors influencing Buying Behavior Buying motives.

**UNIT III PRODUCTS 15**

Products –Classifications of products – Product characteristics – new product development process – product life cycle – product positioning, Targeting, Branding and Packaging –Market segmentation – needs and basis of segmentation.

**UNIT IV PRICING 15**

Pricing – Objection of pricing, pricing policies and procedures, Factors influencing pricing decision – importance of distribution, Various kinds of marketing channels.

**UNIT V SALES FORECASTING 15**

Sales forecasting – Various methods of sales forecasting sales management – Motivation and Compensation of salesman – Personal selling – Direct selling – Sales promotion – An overview of Advertising, Publicity and public Relations.

**Total: 75Hrs**

## **Course Outcome**

At the end of this course students will be able to,

CO1	Develop an idea about Marketing and its functions
CO2	Get an outline of Consumer behaviour and factors influencing buying behaviour
CO3	Extend their knowledge about Products and its classifications
CO4	Make use of Pricing policies and knowledge about various kinds of channels of distribution for real life situations
CO5	Build an idea about Sales Forecast

### **Text books:**

1. Philp Kotler, “Marketing Management”, Pearson Education, 06-Jan-2018.
2. Slanton , W.J. “Fundamentals of Marketing”, McGraw-Hill, 01-Jan-1994.

### **References:**

1. Rajan Nair, “Marketing Management”, Sultan Chand & Sons, 01-Jan-1995
2. Ramaswany Namakumari, “Marketing Management”, Macmillan India Limited, 2002.

### **Weblink:**

- [https://ebooks.lpude.in/commerce/mcom/term\\_2/DCOM405\\_DMGT408\\_MARKETING\\_MANAGEMENT\\_DMGT203\\_ESSENTIALS\\_OF\\_MARKETING.pdf](https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf)
- <https://www.sscasc.in/wp-content/uploads/downloads/BBM/Marketing.pdf>

**Course Objective:** To familiarize students with the basic concepts of cost and various methods and techniques of costing.

**UNIT I INTRODUCTION TO COST ACCOUNTING 15**

Cost accounting – Definition – Scope and Objectives of Cost Accounting – Cost Accounting Vs. Financial Accounting – Advantages and Limitations of Cost Accounting – Installation of Cost Accounting System – Classification of Cost – Cost Centers and Profit Centers – Methods of Costing – Techniques of Types of Costing.

**UNIT II PREPARATION OF COST SHEET 15**

Cost Sheet – Tenders and Quotation – Reconciliation of Cost and Financial Accounts

**UNIT III MATERIAL CONTROL AND PRICING METHODS 15**

Material control – Meaning – Objectives – Essential – Advantages – Purchase control – Centralized Vs Decentralized purchasing – Advantages and Dis-advantages – Purchase procedure – Store Keeping and Stock control and inventory control – Meaning and importance – Duties And Responsibilities of Store Keeper – Centralized and Decentralized stores - Classification and codification of Materials – Stores Records – VED analysis – pricing of material issues FIFO, LIFO, HIFO, Market price, Base stock and Standard price Method.

**UNIT IV REMUNERATION AND INCENTIVES 15**

Labour Cost – Computation and Control – Labour Turnover – Time Keeping – Remuneration and Incentives – Time Rates System – Price Rate System – Premium and Bonus Plans – Treatment of Ideal Times an Overtime.

**UNIT V OVERHEAD COST 15**

Over Head Cost – Meaning And Definition - Importance of Over Head Cost – Classification of Over Head Cost – Allocation, Apportionment and Absorption and of Over Head Cost – Primary And Secondary Distribution – Classification Machine Hour Rate.

**Total: 75Hrs**

## **Course Outcome**

At the end of this course students will be able to,

CO1	Build their knowledge on Cost accounting concepts
CO2	Compare Cost and Financial accounting
CO3	Solve problems on Material control
CO4	Utilize their knowledge on Remuneration and Incentives
CO5	Solve problems using Overhead costs

### **Text books:**

1. Manosh Dutta, “Cost Accounting’, Dorling Kindersley ( India) Pvt. Ltd, 2010.
2. T.S. Reddy & Y. Hari Prasad Reddy, “ Cost Accounting”, Margham Publications, 2014.

### **References:**

1. Manash Dutta, “Cost Accounting”, Pearson Education ( Singapore ) Pvt. Ltd, Second Edition Print, 2005.
2. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, “ Cost Accounting”, S.Chand & Company Ltd, 2010.

### **Weblink:**

- [https://ebooks.lpude.in/commerce/bcom/term\\_3/DCOM202\\_COST\\_ACCOUNTING\\_I.pdf](https://ebooks.lpude.in/commerce/bcom/term_3/DCOM202_COST_ACCOUNTING_I.pdf)
- <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Cost-Accounting.pdf>

**SYLLABUS**  
**DISCIPLINE SPECIFIC**  
**ELECTIVE COURSES**

**Course Objective:** To help students to Understand the working of Financial System in India.

To introduce them to the view areas of merchant banking, Leasing, Factoring and Insurances.

**UNIT I FINANCIAL SERVICES 15**

Introduction to Financial Services – Meaning and Importance Of Financial Services – Types Of Financial Services – Financial Services And Economic Environment – Players in Financial Services Sectors.

**UNIT II MERCHANT BANKING 15**

Merchant Banking – Functions – Issue Management – Managing Of New Issue – Underwriting – Capital Market – Stock Exchange – Role of SEBI.

**UNIT III LEASING AND HIRE PURCHASE 15**

Meaning and Defintion of Leasing - Leasing and hire purchase concepts and Features – types of lease accounts.

**UNIT IV FACTORING 15**

Meaning and Definition of Factoring - Factoring – functions of Factor – Consumer Finance – venture capital – mutual funds – Credit rating.

**UNIT V INSURANCE 15**

Meaning and definition of Insurance - Insurance – different types – life, marine, fire, motor, health, pension, plan, annuity, rural Insurance, Insurance law and regulation Brief Introduction IRDA act, insurance act 1938.

**Total: 75Hrs**



## **Course Outcome**

At the end of this course students will be able to,

CO1	Get outline about the fundamentals of financial services and its players
CO2	Apply their knowledge for new issue and underwriting in capital markets and summarize their knowledge about Merchant banking
CO3	Compare and contrast Leasing and Hire purchase dealings
CO4	Apply their knowledge about factoring towards real life situations
CO5	Relate their knowledge on Insurance companies and different types of policies to make investment decisions

### **Text book:**

1. B.Santhanam,, “Financial Services”, Margham Publications.2006
2. M.Y. Khan, “Financial Services”, Tata Mc Graw Hill, 2004.

### **References:**

1. K. Sasidharan, Alex Mathews, “Financial Services”, Tata Mc Graw Hill, 2010.
2. B. S. Bhatia, G. S. Batra, “Management of Financial Services, Deep & Deep Publications Pvt Ltd., 2008.

### **Weblink:**

[https://ebooks.lpude.in/commerce/bcom/term\\_5/DCOM304\\_DCOM503\\_INDIAN\\_FINANCIAL\\_SYSTEM.pdf](https://ebooks.lpude.in/commerce/bcom/term_5/DCOM304_DCOM503_INDIAN_FINANCIAL_SYSTEM.pdf)

- <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Indian-Financial-System.pdf>



## **Course Outcome**

At the end of this course students will be able to,

CO1	Adopt the appropriate mechanism for effective governance
CO2	Value the shareholder and stakeholder rights and responsibilities
CO3	Adhere to sound principles of direction and management
CO4	Understand the significance of audit committee, its composition and responsibilities
CO5	Implement best practices on corporate management

## **Suggested Readings:**

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
5. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot. (Publishers). (Relevant Chapters)
6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education
7. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education
8. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education
9. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education
10. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press
11. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press
12. Relevant Publications of ICAI on *Auditing* (CARO).

## **WEBLINK:**

1. <https://www.iaa.org.uk/resources/corporate-governance/auditing-corporate-governance/?downloadPdf=true>

**Course Objectives**

1. To acquire Knowledge about concept of Income Tax Act, 1961.
2. To envisage the students about the tax revenue as economic development.
3. To overcome the scarcity of capital and revenue of the nation.
4. To create awareness about the tax regarded as an effective means to control inflation and cyclic fluctuations.
5. To envisage the students to have in-depth knowledge with respect to administrative set up of income tax department.

**UNIT – I INTRODUCTION OF INCOME TAX** **15**

Income Tax Act 1961- Basic Concepts - Assessment Year - Previous Year – Person -Assessee - Income - Capital and Revenue Receipts - Capital and Revenue Expenditures -Exempted Incomes u/s 10. Determination of Residential status – Individual/HUF-Firms, AOP/BOI and Company - Incidence of tax of Individual.

**UNIT- II INCOME FROM SALARIES** **15**

Meaning and features of Salary - Allowances - Perquisites - Profits in lieu of Salary - Provident Fund and its types - Leave travel concession; gratuity; pension; leave encashment- Deductions from salary.

**UNIT- III INCOME FROM HOUSE PROPERTY** **15**

Introduction – Basic charges U/s 22 - Determination of annual value – Computation of income from property – Self occupied -Let out - Deemed to be let out- Deductions u/s 24.

**UNIT – IV PROFIT AND GAINS OF BUSINESS OR PROFESSION AND DEPRECIATION** **15**

Income from business: Meaning, definition - deductions expressly allowed - expenses expressly disallowed - treatment/ admissibility of certain expenses and incomes. Income from profession - computation of taxable income from business and profession - depreciation - conditions for depreciation - actual cost - written down value- computation of allowable depreciation.

**UNIT- V INCOME TAX AUTHORITIES** **15**

CBDT - powers - Director General of income tax - Chief commissioner of income tax - Assessing officer - appointment - Jurisdiction - powers relating to search and seizure- Permanent Account Number (PAN)-features.

**Note:** Questions in Sec. A, B & C shall be in the proportion of 80:20 between problems and Theory.

**Total: 75Hrs**

### **Course Outcome**

At the end of this course students will be able to,

CO1	The basic concepts of Income tax Act – 1961
CO2	Acquire requisite knowledge about the assessment of income of salaried people.
CO3	Requisite knowledge about the determine income from house property.
CO4	Obtain knowledge of legal provisions on assessment of profits and gains of business/ professional
CO5	Understand the administrative set up of income tax department and their powers

### **TEXT BOOKS:**

1. Gaur & Narang, “Income Tax Law & Practice”, Kalyani Publishers, New Delhi.
2. Dr. A. Murthy, “Income Tax Law & Practice”, Vijay Nicole Imprints Pvt.Ltd. Chennai
3. Reddy,T.S.& Hari prasad Reddy, “Income Tax Law & Practice”, Margham Publications
4. Dr. Vinod K. Singhania, “Income Tax Law & Practice”, Taxman Publications Pvt. Limited,
5. T.N. Manoharan & H. R .Hari, “Taxation”, Ankit thakkar for snow white publication pvt. Ltd
6. N.Hariharan, “Income Tax Law & Practice”Mc grew hill
7. T .Srinivasan,“Income Tax Law & Practice”Vijay Nicole
8. Rajavelu, “Income Tax Law & Practice” S.V.P publications

### **REFERENCE BOOKS:**

1. Mehrotra, “Income Tax Law & Accounts”, Sahithiya Bhavan Publications
2. Vinod,K.Singhania, “Students Guide to Income Tax”Taxman Publications Pvt. Ltd
3. Anita Raman, “Income Tax Law & Practice”McGraw Hill
4. V. BalaChandran, S. Thothadri, “Income Tax Law & Practice”Published by Asoke K. Ghosh, PHI Learning Private Limited.
5. V.P Gaur, “Taxation” Kalyani Publications
6. Dr.H.CMehrotra, “Income Tax Law & Practice” Sathiya bhawan
7. M.Jeevarathinam, “Income Tax Law & Practice” Winners wisdom
8. Expert Teacher, “Income Tax Law & Practice”, Sathish and brothers
9. G.S.Mitra, “Income Tax Law & Practice”,Mahaveer publication
10. Dr.R.K.Jain, “Income Tax Law & Practice”, SPBD publication

### **Web link:**

1. <http://www.freebookcentre.net/business-books-download/Income-Tax-Law-And-Practice.html>
2. <https://www.pdfdrive.com/the-real-estate-investors-tax-strategy-guide-maximize-tax-benefits-and-write-offs-implement-money-saving-strategies-avoid-costly-mistakes-protect-your-investment-build-your-wealth-e195003229.html>

**UNIT I 15**

**FACTORIES ACT, 1948:** definitions – health – safety – welfare – working hours of adults. Employment of women – employment of young persons – leaves with wages.

**UNIT II 15**

**MINIMUM WAGES ACT, 1948:** Interpretation - Fixing minimum rates of wages – Minimum rate of wages – Procedures for fixing - Committee and Advisory boards – Payment of minimum wages – Register and Records – Inspectors – Claims – Penalties and Procedures – The schedule.**THE INDUSTRIAL DISPUTES ACT, 1947:** Definitions – Authorities – Strikes and Lockouts – Layoff and Retrenchment – Special provision relating to Lay – off – Retrenchment and Closure- Penalties

**UNIT III 15**

**PUBLIC RELATIONS:** Public relations – Concept – Definition – Scope – Elements – Objectives – Types-benefits- Cultural concept as an adjunct to public relations.

**UNIT IV 15**

Public relations for education and training – VIP’s public relation officers- Definition \_ Importance of PROs – Role and functions of PROs. Media – Public relations and the press – Radio - Audio – Visual media – News and features – Press in India.

**UNIT V 15**

Public relations in Indian economic development – Management – Functions – Professionalism in public relations – Functions of public relations department – Budgeting for public relations – Measurability in public relations evaluations.

**TEXT BOOK:**

1. Balaji and Sreenivasan, Industrial Law and Public Relations – Margham Publications.2018

**Reference Books:**

2. N.D.Kapoor, Mercantile Law – Sultan Chand Publications.2015
3. Chawka and Garg, Mercantile Law – Sultan Chand 2011



### **Course Outcome**

At the end of this course students will be able to,

CO1	Demonstrate Micro and Macro levels of HRM
CO2	Build knowledge on the Development of Human Capacity
CO3	Apply their skills on Human resource Audit
CO4	Analyze about Organisational Development
CO5	Infer knowledge on Training and Development of workers

### **Textbook:**

1. V.S.P.Rao, "HumanResourceManagement", ExcelBooks, Newdelhi, 2000.

### **References:**

1. Ashwath appa, "Human Resource Management", Tata Mc Graw Hill, New Delhi, 1999.
2. Gary Dessler, "HumanResourceMangement", Dorling Kindessly Pvt Ltd., Twelfth Edition, 2011.

### **Weblink:**

1. [https://ebooks.lpude.in/commerce/mcom/term\\_2/DCOM407\\_DMGT406\\_HUMAN\\_RESOURCE\\_MANAGEMENT.pdf](https://ebooks.lpude.in/commerce/mcom/term_2/DCOM407_DMGT406_HUMAN_RESOURCE_MANAGEMENT.pdf)



**Course Objective:** To introduce students to the various tools and techniques of management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

**UNIT I INTRODUCTION TO MANAGEMENT ACCOUNTING 15**

Management Accounting – Meaning – Scope – Objectives – Importance – Limitations – Function – Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting.

**UNIT II FINANCIAL STATEMENT ANALYSIS – RATIOS 15**

Financial statement Analysis – Meaning-process of Financial Statement Analysis And Interpretation – Types Of Analysis – techniques Of tools of financial statement analysis – Ratio analysis – Meaning of Ratio – Advantage-classification of Ratios – Profitability Ratios – Turnover or Activity Ratio – Solvency or Financial Ratios – Computation Of Ratio.

**UNIT III FUND FLOW & CASH FLOW STATEMENT 15**

Funds flow statement – Concepts of Funds – Importance or used of Funds Flow Statement – Working capital Statement or schedule Of Changes In Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Advantages And Limitations – Preparation of Cash Flow Statement.

**UNIT IV BUDGETING AND BUDGETARY CONTROL 15**

Budgeting and Budgetary Control – Meaning And Definition – Objectives of Budgetary Control – Advantages and Limitations – Essential Of Successful Budgetary Control – Preparation of Budgets – Sales Budget – Production Budget – Materials Budget – Cash Budget – Flexible Budget.

**UNIT V MARGINAL COSTING 15**

Marginal Costing definition of marginal cost and marginal costing – Salient Features of Marginal Costing – Advantages and Limitations of Marginal Costing – Managerial Costing and Absorption Costing and Absorption Costing – Cost volume profit analysis – Contribution - Break Even Analysis Significance Of Margin Of Safety – Application of Managerial Costing ( Simple Problems only).

**Total: 75Hrs**

## **Course Outcome**

At the end of this course students will be able to,

CO1	Compare and contrast Management Accounting and Financial accounting, Management Accounting and Cost Accounting
CO2	Analyze Financial position of a company by using various Ratios
CO3	Experiment with working capital and calculate Fund flows and cash flows of an organization
CO4	Plan and prepare different types of budgets
CO5	Solve and take decisions in real life situations using marginal costing techniques

### **Text books:**

1. M Y Khan, PK Jain, "Management Accounting", Tata Mc Graw hill, Fourth Edition, 2003.
2. I.M. Pandey, "Management Accounting", Vikas Publishing, third Edition, 2006.

### **References:**

1. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, " Management Accounting", Sultan Chand & sons, 5<sup>th</sup> Edition. 2003.
2. T.S.reddy & Dr. Y. Hariprasad reddy, "Management Accounting", Margham Publications, Fifth revised Edtion, 2014.

### **Weblink:**

2. [https://ebooks.lpude.in/commerce/mcom/term\\_1/DCOM302\\_DCOM403\\_MANAGEMENT\\_ACCOUNTING.pdf](https://ebooks.lpude.in/commerce/mcom/term_1/DCOM302_DCOM403_MANAGEMENT_ACCOUNTING.pdf)

**UNIT – I** **15**

Income from Capital Gains – Basis of charge – Capital assets – Transfer of capital assets – Types of capital gain – Exemptions U/s 54 - Computation of Capital Gains – Capital loss – Tax on Capital gains.

**UNIT – II** **15**

Income from other sources - Grossing up – Bond washing transactions- Specific income – interest incomes – casual income – other incomes - Deductions in computing income from other sources - Computations of income from other sources.

**UNIT – III** **15**

Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.

**UNIT – IV** **15**

Permissible Deductions from Gross Total Income Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax Liability.

**UNIT – V** **15**

Assessment procedures – Types of Assessment - Introduction to E-filing - Appeals and Revisions.

**Note:** Questions in Sec. A, B & C shall be in the proportion of 80:20 between problems and Theory.

**Total: 75Hrs**

## **Course Outcome**

At the end of this course students will be able to,

CO1	Acquire requisite knowledge about the assessment of income of capita assets and capital gain.
CO2	Requisite knowledge about the concept of income from other sources, TDS and their computations.
CO3	Elicitation of knowledge with regard to aggregation of income, set-off and carry-forward losses.
CO4	Obtain knowledge of legal provisions on assessment of income to compute tax liability and permissible deductions u/s 80C to 8U.
CO5	Understand the theoretical and conceptual frame work on the assessment procedures and their types.

### **Text books:**

1. V.B. Gaur & Narang , “Income Tax Law And Practice”, Kalyani Publishers,2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law and Practice” Margham Publications, 2008.

### **References:**

- Dr Vinod K. Singhania, “Income Tax Law and Practice”, Taxmann Publications Pvt. Limited, 2005.
- V. Bala Chandran, S. Thothadri, “Taxation Law and Practice”, Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

### **Weblink:**

[https://ebooks.lpude.in/commerce/bcom/term\\_5/DCOM301\\_INCOME\\_TAX\\_LAWS\\_I.pdf](https://ebooks.lpude.in/commerce/bcom/term_5/DCOM301_INCOME_TAX_LAWS_I.pdf)

**Course Learning Objectives**

The object of this course is to impart basic knowledge of Corporate Social Responsibility, Business Ethics, Corporate Governance and Social Responsibility Accounting.

**Unit – I CORPORATE SOCIAL RESPONSIBILITY 12**

Concept of Social Responsibility-Guidelines for Social Responsibility - Arguments in favor of and against of Social Responsibility-Social Responsibility towards various stake holders Social Responsibility of Business in India.

**Unit – II BUSINESS ETHICS 12**

Meaning of Ethics and Business -Ethics Need for Business Ethics Principles of Business Ethics - Factors Affecting Business Ethics - Benefits of Business Ethics - Business Ethics in India.

**Unit – III CORPORATE GOVERNANCE 12**

Concept of Corporate Governance -Need and Significance of Corporate Governance -Principles of Corporate Governance - SEBI Code on Corporate Governance - Corporate Governance in India.

**Unit – IV LEVELS OF CORPORATE GOVERNANCE 12**

Levels of Governance Structure -Corporate governance and role, responsibilities and powers - Corporate Management Committee and Divisional Management Committee.

**Unit – V SOCIAL RESPONSIBILITY ACCOUNTING 12**

Concept of Social Responsibility - Accounting Need and Importance of Social Responsibility - Accounting Reporting Standards - CSR Provisions under Companies Act 2013 -TWO CSR Reports of Public Limited Companies.

## **Course Outcome**

At the end of this course students will be able to,

CO1	Identify and analyze key components of Corporate Social Responsibility (CSR) strategy
CO2	Eloquent the role of cross-sector collaboration and partnerships in Corporate Social Responsibility (CSR)
CO3	Critically discuss on emerging trends and practices to the modals of Corporate Social Responsibility (CSR).
CO4	Understand typical management challenges and opportunities relevant to a broad range of Corporate Social Responsibility (CSR) issues involving government, business and the non-profit sector.

## **Text Books**

1. A handbook of Corporate Governance & Social Responsibility by David Crowther & Guler Ares, Published by Gower Publishing Ltd.
2. Business Ethics and Corporate Governance workbook by ICFAI University Press.
3. Corporate Governance by Devi Singh & Subhash Garg, Excel books.

## **Reference Books**

1. T. Ramasamy, Principles of Management, Himalaya Publishing House.
2. C.B. Gupta, Management : Theory and Practice by Sultan Chand & Sons, New Delhi

## **Journals**

- Journal of Corporate Governance Research – Macrothink Institute • Indian Journal of Corporate Governance, Bi-annual journal – Sage Journals.

## **Web link**

- <https://elearningindustry.com> • <https://essentialskillz.com>

**COURSE OBJECTIVES**

The objective of the course is to provide students with detailed knowledge of some of the marketing mixes such as Sales and Promotion.

**UNIT-I** **12**

Media planning - • The function of media planning in advertising • Role of media planner • Challenges in media planning • Media planning process • Media planning for consumer goods • Media planning for industrial goods - Nature and importance of sales promotion, its role in marketing.

**UNIT- II** **12**

Importance of Media Research in planning; Sources of media research • Audit Bureau of Circulation • Press Audits • National reader ship survey/ IRS • Businessmen's readership survey • Television • Audience measurement • TRP • National television study • ADMA Rsatellite cable network study • Reach and coverage study • CB listenership survey - Forms of sales promotion: Consumer oriented sales promotion, trade- o r i e n t e d sales promotion and sales force oriented sales promotion.

**UNIT- III** **12**

Selecting suitable media options-TV, Radio, Magazine, Newspapers, Pamphlets and brochures, direct mail, outdoor media - Major tools of sales promotion: Samples, point of purchase, displays and demonstration. Exhibition and Fashion shows, sales contest and game of chance and skills, lotteries, gifts, offers, premium and free goods, Prince packs, rebates, patronage, rewards etc. Conventions, conference and trade shows, specialties and novelties, Developing a sales promotion programmes, pre testing implementing, evaluating the results and making necessary modification

**UNIT- IV** **12**

Criterion for selecting media vehicles: Reach • Frequency • GRPS • Cost efficiency • Costper thousand • Cost per rating • Waste • Circulation • Pass-along rate (print) - Integration of Sales Promotion with advertising

**UNIT- V** **12**

Advertising Agency-Their role and importance in Advertising Broad Functions As consultant to clients- Formulation of Advertising Campaigns - Placing Of Advertising Reasons For Having advertising Campaigns Advertising Agencies. Organization Pattern–Organization structure, Function Definition Of Different Departments- Plan Board , Creative Services, Marketing Services ,Account Management , Finance - Range Of Other Services offered Selection Of Advertising Agency - Factors Considered - Steps In Selection - Agency Commission and Fee - Understanding the medium and writing for TV, Cinema, Radio, Innovative medium, Internet, SMS

**TOTAL 60 HRS**

## **Course Outcome**

At the end of this course students will be able to,

CO1	Identify key players in advertising industry.
CO2	Identify and make decisions regarding the most feasible advertising appeal and media mix.
CO3	Identify the dealer oriented promotion techniques, customer oriented Promotion techniques and the sales men oriented promotion techniques.
CO4	Explain the steps involved in sales force management.

### **TEXTBOOKS:**

1. Jack Z Sissors and Jim Surmanek, Advertising Media Planning- crainbooks 1976 James R Adams, Media Planning- Business books 1977.

### **REFERENCEBOOKS:**

1. Advanced M.P.-John R Rossister, Kluoer Academic publications 1998 Advertising M.P. , Jack Z Sissors, McGraw Hill 6th Edition 2005 Promotion-Stanley 2002
2. Advertising And Sales Promotion –SHH Kazmi, SatishK Batra 2011
3. Advertising Management 5/ E5th Edition (English, Paperback, David A. Aaker, John G. Myers, Rajeev Batra) 2015
4. Advertising Management: Concepts and Cases Manendra Mohan, Tata McGraw- Hill Education 2018.

### **WEBLINK**

- <https://youtu.be/yUkaGc63q6I>



**Course Objective:** to introduce the students the various behaviour of the organizations and their processes to compete in the business world.

**UNIT I INTRODUCTION 15**

Introduction of Organizational Behaviour: Foundations of Individual Behaviour – Personality, Perception, Learning, Values and Attitudes.

**UNIT II MOTIVATION 15**

Motivation – Early theories, Contemporary theories, Motivation at work – Designing Motivation Jobs.

**UNIT III GROUP BEHAVIOUR 15**

Group Dynamics –Group Behaviour, Communication and Group Decision making, Intergroup relations.

**UNIT IV LEADERSHIP 15**

Leadership – trait, Behavioral and contingency theories; Power and Politics; Trait, Behavioral Analysis (T.A); Work stress

**UNIT V CONFLICT 15**

Organisational Conflict; Causes, Types of Conflict, Management, Conflict.

**Total: 75Hrs**

**Course Outcome**

At the end of this course students will be able to,

CO1	Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
CO2	Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.

CO3	Analyze the complexities associated with management of the group behavior in the organization.
CO4	Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization

**Text books:**

1. Dr. Niraj Kumar - Organisational Behaviour, Himalaya Publications, 2010.
2. Dr. P.Subba Rao - Organisational Behaviour, Himalaya Publications, 2009.

**References:**

1. Dr. V&p. Rao - Organisational Behaviour, Himalaya publications, 2013.
2. Dr. Velay Limarse - Organisational Behaviour, Himalaya Publications, 2018.

**Weblink:**

- [https://ebooks.lpude.in/commerce/mcom/term\\_1/DMGT103 ESSENTIALS OF ORGANIZATION BEHAVIOUR DCOM401 ORGANISATION BEHAVIOUR.pdf](https://ebooks.lpude.in/commerce/mcom/term_1/DMGT103_ESSENTIALS_OF_ORGANIZATION_BEHAVIOUR_DCOM401_ORGANISATION_BEHAVIOUR.pdf)

**Course Objective:** To help the students understand the working of corporate financial system and investment decision.

**UNIT I INTRODUCTION 15**

Nature and Scope – Role of Financial Institutions- Valuation of the Firm Dividend Valuation Model- Dividend Policies- Walter Model- Gordon Model- Payment Ratio Divided as a Residual Payment- Mm Irrelevance Doctrine.

**UNIT II INVESTMENT DECISION 15**

Investment decision- investment analysis- risk analysis probability approach- business failures- mergers- consolidations and liquidations.

**UNIT III CAPITAL MARKET 15**

Capital market- fiscal policies- government regulations affecting capital market- role of SEBI- stock market.

**UNIT IV LEASE FINANCING, VENTURE CAPITAL & MUTUAL 15**

Lease financing- venture capital- mutual funds- inflation and financial decisions- derivatives- futures and options.

**UNIT V FOREIGN COLLABORATION AND MULTINATIONAL 15**

Foreign collaboration- business ventures aboard- international financial institutions- Multinational Corporation.

**Total: 75 Hrs**

**Course Outcome**

At the end of this course students will be able to,

CO1	<b>Explain the role of the organisation’s financial managers in realising these strategic objectives</b>
CO2	<b>Approximate the organisation’s cost of capital, and understand how this cost is impacted by taxation, “leverage” and other factors.</b>

CO3	<b>Explain how the corporation's capital structure, payout policy and risk policy impact upon investment decisions.</b>
CO4	<b>Have good understanding of, and be able to discuss current topical issues under debate in the world of corporate finance.</b>
CO5	<b>Understand the implications of the overarching strategic objectives of the organisation for the finance function.</b>

**Text book:**

1. Dr.S.C. Kutchal,"Corporate finance" SultAN & Co- Publication, 2009.

**References:**

1. Dr. K. Nirmala, "Corporate Finance" Himalaya Publication, 2008.
2. Dr.Matabadal, "Corporate Management" Sukla publications, 2011.

**WEBLINK**

- <https://youtu.be/PDgcelhBoKY>

**SYLLABUS**  
**GENERIC ELECTIVE COURSES**

**Objective:** This paper seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms interface with consumers and the consumer related regulatory and business environment.

**UNIT 1: Conceptual Framework 9**

**Consumer and Markets:** Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price(MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.

Consumer buying process, Consumer Satisfaction / dissatisfaction – Grievances – complaint, Consumer Complaining Behavior: Alternatives available to Dissatisfied Consumers, Complaint Handling Process: ISO 10000 suite.

**UNIT 2: The Consumer Protection Law in India 9**

Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice and restrictive trade practice. Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

**UNIT 3: Grievance Redressal Mechanism under the Indian Consumer Protection Law 9**

Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

**Unit 4: Role of Industry Regulators in Consumer Protection 9**

Banking: RBI and Banking Ombudsman, Insurance: IRDA and Insurance Ombudsman, Telecommunication: TRAI, Food Products: FSSAI, Electricity Supply: Electricity Regulatory Commission, Real Estate Regulatory Authority.

**Unit 5: Contemporary Issues in Consumer Affairs 9**

Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and

sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings. Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview.

**Total : 45 Hrs**

**Course Outcome**

At the end of this course students will be able to,

CO1	Demonstrate how knowledge of consumer behaviour can be applied to marketing
CO2	Identify and explain factors which influence consumer behaviour
CO3	Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
CO4	Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.
CO5	In a team, work effectively to prepare a research report on consumer behaviour issues within a specific context.

**Text Books:**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications.
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi.
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company.

**WEBLINK**

- <https://youtu.be/B9ZysIBGJ0I>
- <https://drive.google.com/file/d/1Cr5bDJyVrmEoQjDxNMYGZ16Us9bBSRvz/view?usp=drivesdk>

**UNIT I - Introduction to Disasters: 9**

Concepts and definitions (Disaster, Hazard, Vulnerability, Resilience, Risks).

**UNIT II – Disasters: Classification Causes, Impacts (including social, economic, political, environmental, health, psychosocial etc.) 9**

Differential impacts - in terms of caste, class, gender, age, location, disability  
Global trends in disasters: urban disasters, pandemics, complex emergencies, Climate change.

**UNIT III – Approaches to Disasters Risk reduction: 9**

Disaster cycle – its analysis, Phases, Culture of safety, prevention, mitigation and preparedness, community based DRR, Structural – non-structural measures, roles and responsibilities of community, Panchayat Raj Institutions/Urban Local Bodies (PRIs/ULBs), states, Centre and other stake-holders.

**UNIT IV – Inter-relationship between Disasters and Development: 9**

Factors affecting Vulnerabilities, differential impacts, impact of Development projects such as dams, embankments, changes in Land-use etc. Climate Change Adaptation. Relevance of indigenous knowledge, appropriate technology and local resources.

**UNIT V - Disaster Risk Management in India 9**

Hazard and Vulnerability profile of India Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management Institutional arrangements (Mitigation, Response and Preparedness, DM Act and Policy, Other related policies, plans, programmes and legislation)

**Total : 45 hours**



## Course Outcome

At the end of this course students will be able to,

CO1	Understand disasters, disaster preparedness and mitigation measures
CO2	Understand role of IT, remote sensing, GIS and GPS in risk reduction
CO3	Understand disaster management acts and guidelines along with role of various stakeholders during disasters
CO4	To ensure skills and abilities to analyse potential effects of <b>disasters</b> and of the strategies and methods to deliver public health <b>response</b> to avert these effects.

## **Text Books:**

1. Alexander David, Introduction in 'Confronting Catastrophe', Oxford University Press, 2000.
2. Andharia J. Vulnerability in Disaster Discourse, JTCDM, Tata Institute of Social Sciences Working Paper no. 8, 2008.
3. Blaikie, P, Cannon T, Davis I, Wisner B 1997. At Risk Natural Hazards, Peoples' Vulnerability and Disasters, Routledge.
4. Coppola P Damon, 2007. Introduction to International Disaster Management.
5. Carter, Nick 1991. Disaster Management: A Disaster Manager's Handbook. Asian Development Bank, Manila Philippines.

## WEBLINK

- <https://youtu.be/v6mPtEmHLD8>
- <https://drive.google.com/file/d/1CpD3sc9YmExp7rDWgtE8Rpie-udlWI8J/view?usp=drivesdk>

**Course Objective:** To make the students to learn about existing law on consumer protection in India.

**UNIT I AN INTRODUCTION TO CONSUMER PROTECTION LAW AND POLICIES 9**

Development of market and consumer relations-Globalization and consumerism-Consumer movement in the global context- Legal frame work and policy challenges

**UNIT II : CONSUMER RIGHTS 9**

Genesis of the consumer rights– Right to safety- Right to be informed-Right to choose –Right to be heard and assured- Right to redressal-Right to consumer education.

**UNIT III LEGIS LATIVE FRAME WORK ON CONSUMER PROTECTION IN INDIA 9**

Evolutionary steps of Consumer Protection Laws in India- a historical perspective-Prevention of Food Adulteration Act, 1954 - Standards of Weights and Measures Act, 1976 -The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954 - MRTP Act – Sale of Goods Act,1930 –Consumer Protection Act,1986-thevision ofthe legislation

**UNIT IV SALIENT FEATURES OF CONSUMER PROTECTION ACT 9**

Objective of the legislation-Definitions - Three tire system of grievance redressal system- Jurisdiction of the Consumer Fora’s-Complainants that can be made under the C.P. Act.- Relief available to consumer-Appeals, limitations, adjournments and other procedures - Amendments to C.P. Act - An Appraisal of C.P. Act with all its amendments –Advisory Councils

**UNIT V EMERGING CONCERNS IN CONSUMER PROTECTION AND LAW 9**

WTO and Consumer Protection - E-Commerce and Consumer Rights - Role of Civil Society in Consumer Protection - Access to justice and Consumer Laws - ADR in resolution of Consumer disputes -Data protection

**Total: 45 hrs**

## **Course Outcome**

At the end of this course students will be able to,

CO1	Students will have a comprehensive understanding about the existing law on consumer protection in India.
CO2	Students will be conversant with major international instruments on Consumer protection
CO3	Students will be aware of the basic procedures for handling consumer dispute.
CO4	Students will be able to appreciate the emerging questions and policy issues in consumer law for future research.

### **Textbook:**

1. Law of Consumer Protection in India, D.N.Saraf, N.M.Tripathi (1990).

### **References:**

1. Consumer Protection, Dr. V.K. Agarwal, 6<sup>th</sup> edition, Bharat, (2008).
2. Consumer Protection Law in India: An Eco-Legal Treatise on Consumer Justice, R.K. Nayak, N.M. Tripathi, (1991).

### **WEBLINK**

- <https://youtu.be/IPKC4IS4uyo>
- <https://drive.google.com/file/d/1Cotfx3x9L6LXcdQ3oc50QIEIAZKOF29r/view?usp=drivesdk>

**SYLLABUS**  
**SKILL ENHANCEMENT ELECTIVE COURSES**

**COURSE OBJECTIVE**

- To enable participants Business Communication Skills
- To enhance participants, E-mail writing skills
- To impart Leadership and Team Bonding skills

**Credit Hours****UNIT I: EFFECTIVE COMMUNICATION SKILLS 06**

Talking about your company – Making Polite requests – Introducing yourself and others–Socialising with others–Talking about work activities–Talking about your job–Communication practice–Role plays

**UNIT II : WRITTEN BUSINESS COMMUNICATION 06**

Essential Email writing skills – Formal and Informal E-mails – Usage of formal language – Report Writing – Writing project reports – Extended writing practice – Email Etiquette–Understanding Business E-mails

**UNIT III : TELEPHONE ETIQUETTE 06**

The basics of Telephone Etiquette – Customer Service – Being courteous – Making arrangements – Giving clear and concise information – Tone and Rate of speech –Pronunciations– Summarisation– Mock Telephonic Conversations

**UNIT IV : LEADERSHIP SKILLS 06**

Essential Leadership Skills – Interpersonal Skills – Team Building – Team work –Do's and Don'ts of Leadership skills – Importance of communication in Leadership –Delegating and Handling of Projects

**UNIT V: LISTENING AND ANSWERING QUESTION 06**

Listening for the main ideas–Listening for details–Listening for specific information – Predicting and listening for opinions – Recognising context – Listening for sequence –Understanding Pronunciation – Listening practice

**Total 30 Hrs**

**Course Outcome:**

<b>CO1</b>	To enhance participant's Business Communication Skills
<b>CO2</b>	To enhance the participant's Reading, Speaking, Listening and Writing capabilities
<b>CO3</b>	To engage in a conversation with others to exchange ideas
<b>CO4</b>	To impart leadership qualities among the participants
<b>CO5</b>	To express opinions to enhance their social skills

**Books Prescribed**

1. Raman, M. & Sangeeta Sharma. Technical Communication. OUP. 2008
2. Taylor, Grant. English Conversation Practice. Tata McGraw Hill Education Pvt. Ltd. 2005
3. Tiko, Champa & Jaya Sasikumar. Writing with a Purpose. OUP. New Delhi. 1979

**Web Sources:**

- <https://www.skillsyouneed.com/ips/communication-skills.html>
- <https://blog.smarp.com/top-5-communication-skills-and-how-to-improve-them>
- <https://blog.hubspot.com/service/phone-etiquette>

**COURSE OBJECTIVE**

- To enable students to develop their communication skills effectively
- To enhance students Reading, Writing, Listening and Speaking skills
- To develop their self-confidence through communication

**Credit Hours****UNIT I: READING COMPREHENSION AND VOCABULARY 06**

Reading Techniques– Types of Reading–Skimming–Scanning–Reading for detail – Identifying keywords–Underlining unfamiliar keywords–Vocabulary Building–Reading Comprehension practice

**UNIT II: PRESENTATION SKILLS 06**

Presentation Methods – Preparation and Practice – Organising content – Do's and Don'ts of a Presentation– Presentation Techniques– Mock Presentation

**UNIT III: GROUP DISCUSSION 06**

Introduction to Group Discussion–Preparation for GD–Structure of GD's–Do's and Don'ts – Tips and Strategies – Etiquette and Practice – Body Language and Posture –Sharing Ideas with respect – Understanding Opinions –Mock GD Practice

**UNIT IV: CONVERSATIONAL SKILLS 06**

Introduction to Small talk – How to start and end a conversation – Exchanging ideas –Expressing Interests– Giving Opinions–Social skills and Etiquette–Informal Conversations– Formal Meetings –Group Practice

**UNIT V: SELF- INTRODUCTION AND ROLEPLAY 06**

Introducing one self– Exchange of Greetings – Appropriate Greetings–Usage of Vocabulary–Rapport Building–Handshakes and First Impressions–Basic Etiquette

**Total 30 Hours**

**Course Outcome:**

<b>CO1</b>	To get students to understand the importance of communicating in English
<b>CO2</b>	To understand effective communication techniques
<b>CO3</b>	To increase self-confidence through regular practice
<b>CO4</b>	To encourage active participation in the irregular class
<b>CO5</b>	To enable participants to face large group of audience with confidence

**Books Prescribed**

1. EnglishforCompetitiveExaminationsbyR.P.Bhatnagar&RajulBhargavaMacmillanIndiaLtd. Delhi.2015
2. Carnegie,Dale.TheQuickandEasyWaytoEffectiveSpeaking.NewYork:PocketBooks, 1977.
3. Kalish,Karen.HowtoGiveaTerrificPresentation.NewYork:AMACOM,1996

**Web Sources:**

- <https://www.skillsyouneed.com/ips/communication-skills.html>
- <https://venngage.com/blog/presentation-skills/>
- <https://gdpi.hitbullseye.com/Group-Discussion.php>



**Course Objective:**

- To enable students to develop their soft skills and Body Language
- To enhance students Reading, Writing, Listening and Speaking skills
- To develop their self-confidence to excel at Interviews

**Credit Hours****UNIT I : SKILL ENHANCEMENT 06**

Time Management–Planning and Organisation–Scheduling–Prioritization–  
Delegation – Task Management – Stress Management – Overcoming anxiety –  
Confidence Building–Body Language

**UNIT II : RESUME / COVER LETTER WRITING 06**

SWOT Analysis – Details and Resume Writing – Resume Examples – Building  
Resume using SWOT – Writing Resume – Writing Cover Letter – Resume  
Correction – Resume Feed back

**UNIT III : INTERVIEW SKILLS 06**

Interview Do's and Don'ts – First Impression – Grooming – Body Language –  
Frequently asked questions –Useful Language –Mock Interview

**UNIT IV: QUANTITATIVE ABILITY 06**

Permutation & Combinations – Probability – Profit & Loss – Ratio Proportions  
& Variations–Cubes –Venn Diagrams –Logical Reasoning –Critical Reasoning

**UNITV: REVISIONARY MODULES 06**

Group Discussions–HR Process–Interview Process–Mock Group  
Discussions

**Total 30 Hours**

**Course Outcome:**

<b>CO1</b>	To develop participants social and professional skills
<b>CO2</b>	To help participants manage time effectively
<b>CO3</b>	To build a strong resume to suit corporate requirement
<b>CO4</b>	To face interviews confidently
<b>CO5</b>	To enhance their aptitude abilities

**Books Prescribed**

1. Meena. K and V.Ayothi (2013) A Book on Development of Soft Skills (Soft Skills: A Road Map to Success) P.R. Publishers & Distributors.
2. Soft Skills – Know Yourself & Know the World, S.Chand & Company LTD, RamNagar, New Delhi -2016
3. Prasad, H. M. How to Prepare for Group Discussion and Interview. New Delhi: Tata McGraw-Hill Publishing Company Limited, 2001.
4. Pease, Allan. Body Language. Delhi: Sudha Publications, 1998.

**Web Sources:**

- <https://www.skillsyouneed.com/ips/communication-skills.html>
- <https://www.businessnewsdaily.com/5836-top-interviewing-skills.html>
- <https://gdpi.hitbullseye.com/Group-Discussion.php>

**Course Objective**

The goal of student internship program is to have the professional training and growth in various organizations and all types of companies.

**Purpose**

The purpose of the student internship program is to provide students with an opportunity to gain workplace skills and learn more about corporate field. This is also an opportunity to contribute to the local community by reaching out to future professionals.

**Parties Involved**

The student internship program involves two parties:

1. The Intern Supervisor (The Company)
2. The Intern (The Student)

Category	Requirements
Status	Group Internship Maximum of 5 person for one company .
Length	Period of 4 weeks
Hours	Hours will be agreed upon between the intern and the Intern Supervisor.
Reports To	The Intern Supervisor
Required Meetings	<ol style="list-style-type: none"> <li>1. Attend Orientation</li> <li>2. Attend meetings as requested by the Intern Supervisor.</li> </ol>
Duties	<ol style="list-style-type: none"> <li>1. Perform all duties as assigned by the Intern Supervisor</li> <li>2. If performing the internship for school credit, the intern will be responsible for providing and submitting the required forms to the Intern Supervisor for</li> </ol>

**Evaluation process for Internship Reporting:**

Internal Marks for Internship Report (40 marks) External Marks for Internship Report (60marks)

Certification	Content	Presentation
20 marks	20 marks	20 marks

**Course Outcome**

- Co-1 To Contribute to organisations of all types and sizes by managing critical internship. Co-2 To provide creative solutions to key challenges.
- Co-3 To design marketing strategies.
- Co-4 To Provide a variety of ways to engage in experiential Learning
- Co-5 To lay the foundation for strong relationship and subsequent job offers
- Co-6 To apply the Knowledge and skills acquired in the classroom to a professional context

**Course Objective:**

The mini project is designed to help students to develop practical ability and knowledge with the practical tools/techniques for solving real life problems related to the industry, academic institutions and computer science research. The course Mini Project is one that involves practical work for understanding and solving problems in the field of Commerce.

**Instructions for preparation of Mini-Project Reports**

The Mini-Project should be written in standard scientific paper format. **Title page:** Authors name, Supervisor Name and Designation **Abstract:**250 words = 1 page.

**Introduction:** ~500-750 words = 2-3 pages **Materials and Methods:** ~1500 words = 6 pages **Results:**~1500 words = 6 pages

This should provide a concise account of the results obtained, in a logical order that hope fully tells a story. This will not necessarily be the order in which you carried out the experiments! Make maximum use of figures / tables - remember a picture often replaces a thousand words. A standard scientific paper in most journals will contain~6 (maximum 8) figures or tables.

**Discussion:**1500words =6pages

This is valuable inclusion in a project report where the student may not have sufficient time to complete the work and it contains constant ideas of further work.

**Reference:**1250words=5 pages

Standard format should be followed and include all the details, Including the full reference in the list maximum of 30 reference is adequate.

### Course Outcome

At the end of this course students will be able to,

CO1	Students will be able to practice acquired knowledge within the chosen area of technology for <b>project</b> development
CO2	Identify, discuss and justify the technical aspects of the Chosen <b>project</b> with a comprehensive and systematic approach.
CO3	To inculcate innovative thinking and thereby preparing students for main project
CO4	To setup self-maintenance cell with in departments to ensure optimal Usage of infrastructure facilities.

**Course Objective:** To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.

**UNIT I INTRODUCTION 08**

Entrepreneurship – Meaning – Definition – Types – Entrepreneur – Definition – Entrepreneur and Entrepreneurship – Characteristics - Types – Functions – Factors Influencing Entrepreneurship – Role of Entrepreneur in Economic Development – Factor Affecting Entrepreneurial Growth – Development of Women Entrepreneur and Rural Entrepreneurs.

**UNIT II ENTREPRENEURIAL DEVELOPMENT PROGRAMME 08**

Entrepreneurial Development Programmes ( EDP's) – their Relevance and Achievement – Phases Of EDP – Course Content EDP – Role Of Government in Organizing EDP's – Critical Evaluation.

**Unit III PROJECT FORMULATION 08**

Project Formulation – Importance of Project formulation - Project Identification – Process of Project identification - Evaluation – Feasibility Analysis – Project Report.

**UNIT IV EDP SCHEMES 08**

Entrepreneurial Development Agencies – Commercial Banks – District Industries Centers ( DIC's) – National Small Industries Corporation (NSIC) – Small Industries Development Organization ( SIDO) – Small Industries Service Institute (SISI) – All India Financial Institution – IDBI, IFCI, ICICI, IRDBI.

**UNIT V ENTREPRENEURIAL GROWTH 08**

Economic Development and Entrepreneurial Growth – MSME – Definition – Importance – Role in Economic Growth – Incentives and Subsidies of Government to MSME – Networking – Niche Play – Geographic Concentration – Franchising and Dealership.

**Total: 40 Hrs**

## **COURSE OUTCOMES:**

At the end of the course, a student will be able to

CO1	Understand the concept of Entrepreneurship
CO2	Identify, create and analyze entrepreneurial opportunities.
CO3	Assess techno economic feasibility of a Business Plan
CO4	Create Business Plans
CO5	State various statutory institutions involved in the process of Entrepreneurship development

## **TEXT BOOKS:**

1. Hisrich R D, Peters M P, “Entrepreneurship” 8th Edition, Tata McGraw-Hill, 2016
2. Khanka S.S., “Entrepreneurial Development” S Chand & Company; edition, 2016

## **REFERENCE BOOKS:**

1. Sharma, “Entrepreneurship Development”, PHI LEARNING PVT LTD, (2017)
2. Abhinav Ganpule & Aditya Dhobale, “Entrepreneurship Development”, Kindle Edition, Jatayu Publication; 1 edition ,2018.
3. Sangeeta Sharma, “Entrepreneurship Development”, 10th Edition, Kindle Edition PHI Learning, 2018

## **WEBSITES**

1. <http://www.simplynotes.in/e-notes/mbabba/entrepreneurship-development/>
2. <https://openpress.usask.ca/entrepreneurshipandinnovationtoolkit/chapter/chapter-1-introduction-to-entrepreneurship/>

## **WEBSOURCES**

1. <https://articles.bplans.com/10-great-websites-for-entrepreneurs/>
2. <https://www.entrepreneur.com/article/272185>

**Course Objectives**

The objective of the seminar is to impart training to the students in collecting materials on a specific topic from books, journals and other sources, compressing and organizing them in a logical sequence, and presenting the matter effectively both orally and as a technical report. The use of slides/transparencies and overhead/slide/multimedia projector is also introduced to the user during the seminar.

**Guidelines for preparing Seminar**

1. Selection of topic/area in Commerce Subjects.
2. Approval to the selected topic from the concerned faculty incharge.
3. Study of topic : Students are requested to acquire a thorough knowledge on the subject by referring back papers and reference books (These may be included as references at the end of the paper) on the corresponding area.
4. Preparation of slides for presentation Slides may be presented in MS power point. Time allowed for presentation is 20 minutes for presentation and 5 minutes for discussions. So, number of slides may be around 20- 25 to adhere the time limit.
5. Organisation of slides
  - The first slide will be a title page showing the title, name of author (presenter), roll no. and Class.
  - 2ndpage will contain overview of the seminar
  - Successive pages will contain
  - Objectives of the paper
    - (1) Introduction
    - (2) Body of the paper includes system dynamics, methodology, graphs, block diagrams etc. arranged in a logical sequence depending on the problem.



(3) Results and discussions

(4) Conclusion

6. Each slide will have a title and each figure have a caption.

7. Draft copy of the Seminar report should also be submitted before the presentation

**Course Outcome**

At the end of this course students will be able to,

CO1	They will demonstrate depth of understanding, use primary and secondary sources
CO2	They will be able to follow academic discussions, infer meanings that are not overt, and take notes from a discussion or presentation.
CO3	They will also demonstrate problem-solving skills and apply theoretical knowledge.
CO4	There will be opportunities for developing ideas through creative work.
CO5	Through asking appropriate questions, students will demonstrate their understanding of discussions and spark further discussion.

**Course Objective:** To create awareness among the students why the social services are important to the society.

**UNIT I ENVIRONMENT ISSUES 6**

Environment conservation, enrichment and Sustainability - Climate change - Waste management - Natural resource management - (Rain water harvesting, energy conservation, waste land development, soil conservations and a forestation)

**UNIT II DISASTER MANAGEMENT 6**

Introduction to Disaster Management, classification of disasters - Role of youth in Disaster Management

**UNIT III PROJECT CYCLE MANAGEMENT 6**

Project planning - Project implementation - Project monitoring - Project evaluation: impact assessment

**UNIT IV DOCUMENTATION AND REPORTING 6**

Collection and analysis of data - Preparation of documentation/reports - Dissemination of documents/reports

**UNIT V PROJECT WORK/ PRACTICAL 6**

Workshops/seminars on personality development and improvement of communication skills.

**Total: 30Hrs**

**COURSE OUTCOME**

At the end of this course students will be able to,

CO1	To develop among themselves a sense of social and civic responsibility.
CO2	To utilize their knowledge in finding practical solutions to individual and community problems
CO3	To Develop competence required for group-living and sharing of responsibilities.
CO4	Acquire leadership qualities and democratic attitudes
CO5	To develop capacity to meet emergencies and natural disasters

**Text book:**

1. Dr. S. Baskaran, "Social Work and Development", Himalaya Publication, 1998.

**SYLLABUS**  
**ABILITY ENHANCEMENT ELECTIVE COURSES**

**Course Objective:**

This course is to subject the students to practice the components in various units.

- To make students ready for placement interviews within campus.
- To infuse confidence to face job situations.

	Credit Hours
<b>UNIT I</b>	<b>06</b>
<ul style="list-style-type: none"> <li>• Resume and CV Writing</li> <li>• Complaint Letter</li> <li>• Social Correspondence</li> <li>• Letter of Enquiry</li> </ul>	
<b>UNIT II</b>	<b>06</b>
<ul style="list-style-type: none"> <li>• Short Essay Writing</li> </ul>	
<b>UNIT III</b>	<b>06</b>
<ul style="list-style-type: none"> <li>• Explaining Proverbs</li> </ul>	
<b>UNIT IV</b>	<b>06</b>
<ul style="list-style-type: none"> <li>• Use of Prepositions</li> </ul>	
<b>UNIT V</b>	<b>06</b>
<ul style="list-style-type: none"> <li>• Synonymous Words</li> </ul>	
<b>Total 30 Hours</b>	

**Course Outcome:**

<b>CO1</b>	To enhance learners' confidence level
<b>CO2</b>	To make learners' feel the assimilation of skills.
<b>CO3</b>	To engage in a conversation with others to exchange ideas
<b>CO4</b>	To impart leadership qualities among the participants.
<b>CO5</b>	To express opinions to enhance their social skills

**Books Prescribed**

- For Unit I –V Effective Communication For You –V.Syamala Emerald Publishers, Chennai-600008.-2018

**Web Sources:**

- <https://www.myperfectresume.com/career-center/resumes/how-to/write>
- <https://www.englishgrammar.org/>
- <https://www.thesaurus.com/browse/>

**Course Objective:** To make the students to learn about environment and the pollutants.

**UNIT I INTRODUCTION**

**6 hrs**

The multi-disciplinary nature of Environment of studies – Definition - Scope and Importance - Need for Public Awareness.

**UNIT II NATURAL RESOURCES**

**6 hrs**

Natural resources and associated problem - Renewable and Non- Renewable resources: Forest Resources-Mineral Resources-Food Resources - Energy Resources - Land Resources: Role of an individual in conservation of natural resources- Equitable use of resources of sustainable lifestyles.

**UNIT III ECO SYSTEM**

**6 hrs**

Concepts of an Ecosystem - Structure and Functions of an Ecosystem - Procedures, Consumers and Decomposers - Energy flow in the ecosystem - Food chains, Food webs and ecological pyramids - Introduction, types, Characteristics features - Structures and functions of the following ecosystem: Forest ecosystem, Grass land ecosystem, Desert ecosystem, Aquatic ecosystem.

**UNIT IV BIODIVERSITY AND ITS CONSERVATION**

**6 hrs**

Introduction - Definition, genetic, species and ecosystem diversity - Bio-geographical classification of India - Value of Bio-diversity - Bio-diversity at global, National and Local levels - India s a mega-diversity nation - Hot-Spots of diversity - Threats to diversity: Habitats loss, poaching of Wild life, man wild life conflicts - Endangered and Endemic species of India In-Situ conservation of Bio-diversity.

**UNIT V ENVIRONMENTAL POLLUTION AND HUMAN RIGHTS**

**6 hrs**

Definition - Causes, effects and control measures of : Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution - Soil pollution management: Causes, effects and control measures of urban and industrial wastes - Role of an individual in prevention of pollution - Pollution – Case studies -Disaster Management – Flood, earthquakes, cyclone of landslides Environment and human health - Human rights - Value education - HIV/AIDS - Women and child welfare - Role of information technology in Environment and Human health - Case study.

**Total : 30 Hrs**

## Course Outcome

<b>CO1</b>	To understand the nature and facts about environment.
<b>CO2</b>	To find and implement scientific, technological, economic solutions to environmental problems.
<b>CO3</b>	To know about the interrelationship between living organisms and environment.
<b>CO4</b>	To understand the integrated themes and biodiversity, natural resources, pollution control and waste management.
<b>CO5</b>	To appreciate the importance of environment by assessing its impact on the human world.

### Text Books

1. De AK, Environmental Chemistry, Wiley Eastern Ltd. 2015
2. Bharucha Erach, 2003. The Biodiversity of India, Mapin Publishing Pvt. Ltd, India. 2015
3. Brunner RC, 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480pgs.2016
4. Clark RS, Marine Pollution, Clanderson Press, Oxford (TB).2015

### Reference Books

1. Agarwal KC, 2001. Environmental Biology, Nidi Publishers Ltd. Bikaner.
2. Gleick HP, 1993. Water in Crisis, Pacific Institute for Studies in Development, Environment and Security. Stockholm Environmental Institute, Oxford University Press, 473pgs.
3. Heywood VH, and Watson RT, 1995. global Biodiversity Assessment. Cambridge University Press 1140pgs.
4. Jadhav H and Bhosale VM, 1995. Environmental Protection and Laws. Himalaya Publishing House, Delhi 284pgs.
5. Miller TG, Jr. Environmental Science, Wadsworth Publishing CO. (TB)

### Web link and we source

- <https://easyengineering.net/ge6351-environmental-science-and/>
- [https://learnengineering.in/ge8291-environmental-science-and-engineering/Thangamani & Shyamala Thangamani, "Environmental studies", Kuruksheutra University. August 2013.](https://learnengineering.in/ge8291-environmental-science-and-engineering/Thangamani%20&%20Shyamala%20Thangamani,%20%E2%80%9CEnvironmental%20studies%E2%80%9D,%20Kurukshe%20tra%20University.%20August%202013.)

# **RESEARCH PROJECT WORK**

**VELS INSTITUTE OF SCIENCE, TECHNOLOGY AND  
ADVANCED STUDIES (VISTAS)  
DEPARTMENT OF COMMERCE  
B.COM DEGREE**

**Regulation for Project Work and Viva Voce Examination**

- I. Each student has to undertake a project individually.
- II. Maximum 10 students under the supervision of a faculty.
- III. The students must undergo project work in the V semester vacation in any of the private and public limited Companies.
- IV. The candidates should submit the consent certificate from the organizations for having undertaken the project work.
- V. The project report must be typed and hard bond.
- VI. The project report must be submitted at the end of VI semester.
- VII. Failure to submit the project Report or failure to appear at the Viva-Voce Examination will be treated as “Absentees” in the Examination and the absentees has to submit the Project Report and appear at the Viva – Voce Examination in the subsequent years.
- VIII. No marks will be allotted on the Project Report, unless a candidate appears at the Viva-Voce Examination and submits his/her Project Report.
- IX. Evaluation of the Project Work to be done jointly by one internal expert and one external expert with 40:60 Weightage.
- X. A Candidate has to qualify in the Project Work individually and the minimum marks to qualify in the project work are 40% (Report + Viva Voce).
- XI. Marking Scheme for Project Report and Viva – Voce Examination :

**Project Report (60 marks)**



Chapter 1: Introduction - **10 marks**

Chapter 2: Conceptual Framework / Review of Literature – **10 Marks**

Chapter 3: Analysis and Interpretation - **30 marks**

Chapter 4: Conclusion, Findings & Recommendations – **10marks**

Evaluation Procedure for Viva- Voce (**40 marks**)

In Course of Viva – Voce Examination, the questions may be asked in the following areas. Importance/Relevance of the study, Objectives of the Study, Research Methodology/ Mode of Enquiry - **10 marks**

Explanation of the analysis, findings, concluding observations, recommendations, Limitations of the study - **20 marks**

### **Course Outcome**

At the end of this course students will be able to,

CO1	Demonstrate capacity to lead and manage change through collaboration with others
CO2	Demonstrate an understanding of the ethical issues associated with practitioner research
CO3	Analyse data and synthesize research findings
CO4	Report research findings in written and verbal forms
CO5	Use research findings to advance education theory and practice.