

GOVERNMENT ARTS COLLEGE (AUTONOMOUS)
COIMBATORE-641018

**Learning Outcomes-based Curriculum Framework
(LOCF) For**

Bachelor of Commerce.

(Effective from the Academic Year 2021-2022 onwards)



**POSTGRADUATE AND RESEARCH
DEPARTMENT OF COMMERCE
MAY-2021**

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Preamble

The focus of LOCF of Commerce and Business Education is aimed at improving the students' abilities and helping them to become a competent business leader who can contribute in nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

Department of Higher Education, Government of Tamil Nadu), with the view to provide compatibility in courses offered by various universities, autonomous colleges & deemed universities in Tamil Nadu facilitating the mobility of faculty and students from one university to another and to easily solving the problem of equivalence among courses, Tamil Nadu State Council for Higher Education (TANSCHE) has formed the State Integrated Boards of Studies comprising experts in the areas of knowledge concerned. The State Integrated Boards of Studies, with great diligence and expertise has devised the mandatory areas that have to be covered for three-year undergraduation and two-year postgraduation courses to realize the above objectives. Great care has been taken so that these areas would take 75% of the course content and the remaining 25% can be decided by the individual institutions. The State Integrated Boards of Studies have striven their best to see that the standards of higher education in our State are raised to be on a par with international standards. Section A (Mandatory Areas) of each course is mandatory and the areas given must be covered in the 75% of the syllabus to make the course equivalent. 25% percent of the syllabus should be designed by the institutions, and the areas covered under this also must have a weightage of 25%. Possible areas for this 25% are suggested in Section B (Suggested Non mandatory Areas). This gives the individual universities and autonomous institutions seamless liberty to innovate and experiment, and more importantly, it is here that the institutions devise appropriate strategies by which

- (i) to make creative and critical applications of what has been learnt in the mandatory components, and
- (ii) (ii) to meaningfully connect the learners to the career demands and expectations.

It is essential that the theoretical subject knowledge of the students must be translated into practical hands-on experience.

One essential aspect of LOCF is to develop a commerce graduate who can meet the present and the future requirements of industry and economy. LOCF emphasizes on developing the competent persons who can work as the contemporary and future leaders of the industry and business.

The education system in the emerging scenario demands to enrich the personality of the students so as to develop a holistic personality. Therefore, the focus of LOCF is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be.

Another focus of LOCF is to build a set of requisite social and ethical values that will meet the expectations of modern society. It shall also promote ideals of universal brotherhood and cooperation. The core basis of LOCF is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices. The emphasis of this exercise is to provide a right understanding to the students about objective and transparent system of governance. This would bring a desired change in the system of administration and quality of governance of all the institutions.

The present situation of business education requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism. There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment. Therefore, the focus of the LOCF in Commerce is to introduce globally acknowledged choice based credit system which will offer numerous opportunities to learn various core subjects and also explore additional avenues of learning beyond the routine and standardized framework. The sole purpose of this exercise is to provide opportunities for holistic development of the students. Thus, the LOCF can help in bringing uniformity in curricula on the one hand and empower the student on the other hand to choose the career options making it more relevant and globally acceptable which would create new benchmark in the world.

The salient features of the LOCF in B. Com. are:

1. The objectives of LOCF are to mentally prepare the students to learn various courses/ subjects in the domain of Commerce and Business leading to a graduate degree.
2. The learning outcomes for each course has been carefully designed to help students to have experiential learning in various domains of Commerce discipline.

3. Commerce itself is an interdisciplinary subject, therefore, proper care has been taken to integrate courses covering various domains like Accounting, Management, Finance, Taxation, Law, Marketing, Human Resource, Economics, Statistics, Information & Communication Technologies, Entrepreneurship, etc.
4. The core courses have been selected considering the need for studying Commerce as a separate discipline and the required theoretical knowledge and practical exposure.
5. In order to achieve the spirit of LOCF under CBCS and to empower the students, large number of optional courses under Generic Elective (GE), Skill Enhancement Courses (SECs), and Discipline Specific Elective Courses (DSEs) have been included in the structure.
6. An option to adopt courses offered by Sector Skill Council in the course structure of B. Com. as Skill Enhancement Courses is a pioneering step where the idea is to directly embed the academic course with relevant skill enhancement courses offered by various Sector Skill Councils in India. Hence, a scope for enhancing employability of regular Commerce graduates has been created in the proposed course structure.
7. Keeping in view the objectives and learning outcomes outlined in each course, proper care has been taken, to provide practical exercises for each unit in a course, so that the students gain hands on experience (learning by doing) apart from textbook based theoretical knowledge. Business research methods and project work has been provided as a discipline specific course in sixth semester involving application of knowledge in exploring/analysing/solving issues related to a real life situation.
8. The courses are designed keeping in view the employability, research, and innovation in the field of Commerce and Business especially in Accounting, Management, Finance, Marketing, Human Resource, Computer Applications in Business, Taxation, Business Laws, and Entrepreneurship.
9. The Faculty members while delivering a lecture in a classroom situation, use ICT based teaching learning andragogy and various interactive teaching and learning techniques like case studies, simulation, role play, etc., to have better engagement of the students and effective teaching learning process. It is expected that character building of students, development of holistic personality, values and ethics, etc., be the prime focus in the teaching learning process so that they become good global citizens.

1. INTRODUCTION

In order to foster education development agenda in India, significant reforms in the undergraduate education is to introduce the Learning Outcomes-based Curriculum Framework (LOCF) which aims at making teaching student-centric, interactive, and outcome-oriented with well-defined aims, objectives, and goals to be achieved. The programme learning outcomes include subject-specific skills and generic skills, including transferable global skills and competencies. It would also focus on knowledge and skills that prepare students for further study, research, employment, and research.

One of the ways to measure the development of a nation is the advancement of the knowledge of its people. Hence, advanced measures should be taken to improve the quality of commerce knowledge in our society by nurturing quality higher education. This shall include translation of academic research into innovations for practical use in society and economy.

In order to achieve the programme goals following measures would be adopted:

- i. Regulatory curriculum reform based on a Learning Outcomes-based Curriculum Framework (LOCF);
- ii. Enriching the quality of teaching and research;
- iii. Enlightening learning environment through ICT based hands-on approach to students;
- iv. Involving students in discussions, problem-solving, and out of the box thinking;
- v. Motivating the students to understand various concepts of commerce and apply them in real life situations.

In order to foster educational development agenda in India, significant reforms in undergraduate education is to introduce LOCF.

1.1 Course Structure – Types of Courses.

The following types of courses are offered under CBCS-LOCF:

- a) **Core Courses (CC).** A core course is a compulsory discipline specific course. A student of B.Com has to take 12 such English Literature courses over six semesters.
- b) **Elective Courses (EC).** An elective course is a course that is to be chosen from a specified set of courses. These courses are of two types. Which may be very specific or

specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.

- i. **Discipline Specific Electives (DSE).** These are elective courses that provide advanced undergraduate training in specialised areas of B.Com. A set of six semester-specific, courses of this kind are offered in the First through fourth semester of the Undergraduate programme, B.Com.
 - ii. **Project.** An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/faculty member is called dissertation/project. Such a course is compulsory in sixth semester.
 - iii. **Generic Electives (GE).** These courses, in disciplines other than Commerce, are intended to broaden the training of a student in the Commerce Undergraduate programme. A student of B.Com. will take one such course, offered by another department, in each of Semester V and VI.
- c) **Ability Enhancement Compulsory Course (AECC).** Two such courses are to be taken, one in Semester I (Environmental Studies) and one in Semester II (Value Education– Gandhian Thoughts).
- d) **Skill Enhancement Course (SEC).** A student is to take one such course each in Semester III through Semester VI.

2 LEARNING OUTCOMES-BASED APPROACH TO CURRICULUM PLANNING AND DEVELOPMENT

The Bachelor's Degree in B. Com. awarded to the student on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes, and values) and academic criteria expected of graduates at the end of the programme. Therefore, the learning outcomes of this particular programme are aimed at facilitating the students to acquire these attributes, keeping in view changes in the current socio-economic environment.

The LOCF of B. Com. has been designed keeping in view the graduate attributes, qualification descriptors, programme learning outcomes, and course learning outcomes. The committee has tried to frame the syllabi in order to engage students through an all – encompassing knowledge impartation.

The programme has been framed by allowing flexibility and innovation in:

- i. Programme design and syllabi development;
- ii. Teaching-learning pedagogy;
- iii. Assessment of student learning levels; iv. Providing ICT based hands-on experience to students through high quality learning activities in relevant situations.

2.1 Nature and Extent of the Programme in B. Com.

The B. Com. Programme provides an extensive and rigorous base for learning, application, research, entrepreneurship, and holistic development. The key areas of study in Commerce and Business are:

- i. Marketing Management
- ii. Human Resource Management
- iii. Accountancy
- iv. Finance
- v. Economics
- vi. Tax
- vii. Investment
- viii. Banking & Insurance
- ix. Business & Corporate Laws

Apart from these key areas present curriculum framework includes courses on Yoga and Happiness, Cyber Security, Artificial Intelligence for Business, Mind Management, etc., with an aim to imbibe in students a sense of self awareness, ethical conduct, human values, socially and environmentally conscious behaviour.

Degree programmes in Commerce and Business covers topics which are already mentioned in detail under various headings in Section 6. The depth and breadth of study of individual topics depends on the nature and devotion of students in specific commerce programmes.

2.2 Aims of Bachelor's Degree Programme in B. Com.

The overall aim of B. Com. as a programme is to:

- Provide a conducive environment that holistically engages students through an all-encompassing knowledge impartation;
- Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce;
- Construct a sound theoretical footing;
- Acquainting students with recent market practices;
- Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities;
- Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

2.3 Key Outcomes underpinning Curriculum Planning and Development

The LOCF in Commerce desires to propose the courses of commerce for B. Com., based on the expected learning outcomes and academic standards which are necessary for the graduates after completing these programmes. The committee considered and discussed the following factors completely:

- i. Framing of syllabi
- ii. Students attributes
- iii. Qualification descriptors
- iv. Programme learning outcomes
- v. Course learning outcomes
- vi. Necessity of having elective courses
- vii. Applications of commerce
- viii. Employability in banking, finance and other sectors.

3 GRADUATE ATTRIBUTES IN B.Com.

The graduate attributes in B. Com. are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a B. Com. graduate will be able to demonstrate through learning various courses are listed below:

3.1 Disciplinary Knowledge

Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.

3.2 Communication Skills

- i. Ability to communicate long standing unsolved problems in commerce;
- ii. Ability to show the importance of commerce as precursor to various market developments since the beginning of the civilization.

3.3 Critical Thinking

- i. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business;
- ii. Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

3.4 Problem solving

- i. Capability to deduce a business problem and apply the class room learning into practice to offer a solution for the same;
- ii. Capabilities to analyse and synthesize data and derive inferences for valid conclusion;
- iii. Able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

3.5 Research Related Skills

- i. Ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic;

- ii. Ability to identify the developments in various branches of Commerce and Business.

3.6 Information and Communication Technology (ICT) digital literacy

Capability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

3.7 Self-directed Learning

Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

3.8 Moral and Ethical Awareness/Reasoning

- i. Ability to ascertain unethical behaviour, falsification, and manipulation of information;
- ii. Ability to manage self and various social systems.

3.8 Lifelong learning

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.

4 QUALIFICATION DESCRIPTORS

FOR B. Com.

The qualification descriptors suggest the generic outcomes and attributes to be obtained while obtaining the degree of B. Com. These parameters are expected to be attained and demonstrated by the students after becoming graduate in this programme. The HEI should consider the above mentioned parameters at the time of assessing the learning of various courses for B. Com. The learning experiences and assessment procedures, thereby are so designed that every graduate in Commerce may achieve the programme learning outcomes with equal opportunity irrespective of class, gender, community, and regions. Each graduate in commerce should be able to:

- i. Demonstrate extensive and coherent knowledge of commerce and its applications in real business world;
- ii. Understanding of various concepts and theories providing strong academic foundation;
- iii. Demonstrate educational skills in areas of Marketing, Finance, Accounting, HR, Tax, Economics, and several other branches of Commerce;
- iv. Acquire various soft skills (like communication, organizing, and analytical) required to manage complete business situation as well as life situations;
- v. Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies;
- vi. Fulfil one's learning requirements to provide an insight of research in Commerce and interdisciplinary areas while seeking research pursuits;
- vii. 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;
- viii. Good value systems leading to high ethical and moral conduct in society at large;
- ix. Competencies and attitudes;
- x. Values.

5 PROGRAMME LEARNING OUTCOMES OF B. Com.

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term ‘programme’ refers to the entire scheme of study followed by students leading to a qualification.

Programme learning outcomes for B. Com. include various subject specific skills and generic skills like mind management, creativity, and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of B. Com. Programme for the award of bachelor degree. The programme learning outcomes of B. Com. also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

- i. Bachelor’s Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment.
- ii. Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
- iii. Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today’s business.
- iv. Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.
- v. The course provides an extreme and rigorous base for teaching, research, and allied business administrations.

6 COURSE STRUCTURE OF BACHELOR OF COMMERCE PROGRAMME

SCHEME OF EXAMINATIONS: CBCS PATTERN

(For the students admitted during the academic year 2021-2022 and onwards)

Part	Sub Code	Title of the Paper	Hrs (wk)	Internal (CA) Marks	External Marks	Total Marks	Ext- Min.	Total Pass Mark	Credits
Semester - 1									
I	21TAM11L	* Part-I: Language: Tamil I	6	50	50	100	30	40	3
II	21ENG12L	* Part-II: English I	6	50	50	100	30	40	3
III	21BCO13C	Core: I Principles of Accountancy	5	50	50	100	30	40	5
III	21BCO14C	Core: II Principles of Management	5	50	50	100	30	40	4
III	21BCO15A	Allied-I: Indian Economy	6	50	50	100	30	40	5
IV	21ENV1GE	Value Education – Environmental Studies	2	50	50	100	30	40	2
Semester – 1I									
I	21TAM21L	* Part-I: Language: Tamil II	6	50	50	100	30	40	3
II	21ENG22L	* Part-II: English II	6	50	50	100	30	40	3
III	21BCO23C	Core: III Financial Accounting	5	50	50	100	30	40	5
III	21BCO24C	Core: IV Principles of Marketing	5	50	50	100	30	40	4
III	21BCO25A	Allied – II :Business Economics	6	50	50	100	30	40	5
IV	21VAL2GE	Value Education– Gandhian Thoughts	2	50	50	100	30	40	2

Part	Sub Code	Title of the Paper	Hrs (wk)	Internal (CA) Marks	External Marks	Total Marks	Ext- Min.	Total Pass Mark	Credits
Semester – III									
III	21BCO31C	Core: V Partnership Accounting	6	50	50	100	20	40	5
III	21BCO32C	Core: VI Principles of Insurance	5	50	50	100	20	40	4
III	21BCO33P	Core : VII Computer Applications in Business (Practical)	6	50	50	100	20	40	4
III	21BCO34A	Allied – III: Business Mathematics	8	50	50	100	20	40	5
IV	21BCO35S	Skill Based Subject–I: Business Law	5	50	50	100	20	40	3
Semester – IV									
III	21BCO41C	Core: VIII Corporate Accounting	6	50	50	100	20	40	5
III	21BCO42C	Core: IX Business Communication	6	50	50	100	20	40	5
III	21BCO43P	Core: X Accounting Software (Practical)	6	50	50	100	20	40	3
III	21BCO44A	Allied – IV: Business Statistics	7	50	50	100	20	40	5
IV	21BCO45S	Skill Based Subject – II: Company Law	5	50	50	100	20	40	3
V	21EXA4GE	@ Extension Activities: NCC / NSS / SPORTS / YRC	-	-	-	-	-	-	1

Part	Sub Code	Title of the Paper	Hrs (wk)	Internal (CA) Marks	External Marks	Total Marks	Ext- Min.	Total Pass Mark	Credits
Semester – V									
III	21BCO51C	Core: XI Cost Accounting	6	50	50	100	20	40	5
III	21BCO52C	Core: XII Auditing	6	50	50	100	20	40	4
III	21BCO53C	Core: XIII Financial Management	6	50	50	100	20	40	4
III	21BCO54P	Core: XIV Practice Workshop – (Practical)	4	50	50	100	20	40	3
IV	21BCO55S	Skill Based Subject – III: Income Tax law and Practice	5	50	50	100	20	40	3
IV	21BCO5EL	Non-Major Elective Paper – I: General Commercial Knowledge – I	3	50	50	100	20	40	2
Semester – VI									
III	21BCO61C	Core: XV Management Accounting	7	50	50	100	20	40	4
III	21BCO62C	Core: XVI Entrepreneurial Development	5	50	50	100	20	40	4
III	21BCO63C	Core: XVII Banking Theory, Law and Practice	6	50	50	100	20	40	4
III	21BCO64V	Project & Viva – Voce	2	50	50	100	20	40	15
IV	21BCO65S	Skill Based Subject–IV: Business Taxation	7	50	50	100	20	40	3
IV	21BCO6EL	Non-Major Elective Paper – II: General Commercial Knowledge – II	3	50	50	100	20	40	2
Total/Credits						3400			140

- ***Courses offered with two semester Language Papers**
- **@ No External Examinations. Only Continuous Internal Assessment (CIA)**
- **Core** - Includes Core theory, Practical, Project and Viva Voce
- **Allied, Value Education, Skill Based Subject and Non-Major Elective** - Includes Theory
- **Core, Allied, Value Education, Skill Based Subject and Non-Major Elective - Theory Papers** - 50 marks calculated from continuous Internal Assessment Test Marks and 50 Marks for External.
- **Core - Practical Papers** - Practical evaluation done by both Internal and External examiner for 50 Marks each
- **Core - Project and Viva Voce Papers - Project and Viva Voce** evaluation done by both Internal and External examiner for 50 Marks each

Year	Sem.	Subject Code	Title of the paper	Hours/ Week
2021 -2022 onwards	I	21BCO13C	Core: I PRINCIPLES OF ACCOUNTANCY	5

COURSE LEVEL OUTCOMES:

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

1. Demonstrate the applicability of Concepts and Principles of Accountancy.
2. Illustrate the Process of Accounting for problem analysis.
3. Infer the Financial Statement to analyze the financial data for sole trading organizations.
4. Analyze the complexities associated with management of revenue and capital nature in the Non-Trading Organization.
5. Prepare the Bank Reconciliation Statement and Bills of Exchange associated with the financial data of an organization.

UNIT I Accounting Concept – Conventions – Principles – Introduction on Indian Accounting Standards - Capital and Revenue – Classification of Assets and Liabilities.

UNIT II Journal, Ledger, Subsidiary Books, Trial Balance - Rectification of Errors

UNIT III Preparation of Final Accounts of sole Trading and Manufacturing organisations.

UNIT IV Preparation of Final Accounts of Non- trading Concerns. NGO / NPO (Theory Only)

UNIT V Bank Reconciliation Statement - Bills of Exchange – excluding accommodation of bills

Note: Question paper shall consist of 80% Problems and 20% Theory

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Powerpoint slide presentations
- Seminar
- Assignments
- Group discussion

REFERENCES:

1. T.S.Reddy & Murthy, Financial Accounting, Margham Publishers

FURTHER READING:

1. S.P. Jain and K.L Narang, Principles of Accounting, Kalyani Publishers
2. T.S .Grewal, Principles of Accounting, S. Chand & Co. Ltd.,
3. N.Vinayagam and K.L.Nagarajan, Principles of Accounting, S. Chand & Co. Ltd.,

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑	☑	☑
	2	Communication skills	☑	☑	☑		☑
	3	Critical thinking	☑		☑	☑	☑
	4	Research- related skills	☑	☑	☑	☑	☑
	5	Analytical reasoning	☑	☑		☑	☑
	6	Problem solving		☑	☑	☑	☑
	7	Team work	☑	☑	☑	☑	☑
	8	Moral and ethical awareness	☑	☑	☑	☑	
	9	Multicultural competence	☑	☑	☑	☑	☑

Year	Sem.	Subject Code	Title of the paper	Hours/ Week
2021 -2022 onwards	I	21BCO14C	Core: II PRINCIPLES OF MANAGEMENT	5

COURSE LEVEL OUTCOMES:

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

1. Discuss the basic concepts of management concepts and practices explain the roles and responsibilities of managers; discuss and analyze the purpose of management; identify the significance of how historical theories have shaped management; Enable students to learn about business management and its development through the functions of planning, organizing, staffing, leadership and control. Describe and assess the effect of globalization on operating, growing, and managing a business.
2. Illustrate the proper planning and elements and techniques of planning recognize and apply the skills necessary for carrying out effective management decision-making and strategic management planning examine the importance of developing clearly identified goals and objectives
3. Infer the organizational structure impacts strategy, performance, and operations. Describe the different types of organisation structure for applying the same to executive the business. Examining to implement delegation of authorities and span of management depends on business operations
4. Explain the basic concepts of staff process in the human resource management. Identify ways to attract, hire, and retain high-quality employees Application of motivations theories and to find suitable motivation techniques to induce the people to reach the vision and missions of organisation. Apply the essential principles of quality leadership; Assessing good communication process and its barriers in global business scenario
5. Extrapolate the twins of management. Explain the problems and stages in controlling process. Describe the controlling techniques for attaining goals of business organisation. Summarize the IT support to controlling concepts and productivity problems

UNIT I Introduction and Evolution of Management thoughts and approaches

Management: Meaning- definitions - nature and scope - Levels of management -Managerial roles, responsibilities and skills - Evolution of management thoughts and approaches- functions of management - Trends and Challenges of Management in Global Scenario - Emerging issues in management.

UNIT II Planning and Decision Making

Nature, purpose and functions – importance and elements of planning - types of plan - Management by Objective (MBO) - steps in planning - Planning Tools and Techniques - Planning premises - Strategic planning – concept and process. Decision Making: Meaning -Steps in Decision Making - Techniques of Decision Making.

UNIT III Organising

Nature and purpose – Formal and informal organization – organization chart –organization structure – types – Line and staff authority – departmentalization – delegation of authority – centralization and decentralization – span of management

UNIT IV Staffing and Directing

Staffing: Concept of staffing- staffing process. Directing: Motivation – Major Motivation theories – motivational techniques – job satisfaction – job enrichment – Leadership – types and theories of leadership – Communication – process of communication – barrier in communication – effective communication –communication and IT

UNIT V Controlling

Definition of control, characteristics of control- importance of control – stages in the control process- requisites of effective control and controlling techniques- use of computers and IT in Management control – Productivity problems and management – control and performance – direct and preventive control – reporting

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Powerpoint slide presentations
- Seminar
- Assignments

- Quizzes
- Group discussion

REFERENCES:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. Shashi K. Gupta, Principles of Management, Kalyani Publishers.

FURTHER READING:

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2. Newman, Summer, and Gilbert, Management, PHI.
3. James H. Donnelly, Fundamentals of Management, Pearson Education.
4. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books.
5. Griffin, Management Principles and Application, Cengage Learning.
6. Robert Kreitner, Management Theory and Application, Cengage Learning.
7. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt.Ltd.), New Delhi.
8. Peter F Drucker, Practice of Management, Mercury Books, London.
9. Singla, R.K., Theory of Management, V.K. Publications.

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑	☑	☑
	2	Communication skills			☑	☑	☑
	3	Critical thinking		☑	☑		☑
	4	Research- related skills	☑	☑	☑	☑	☑
	5	Analytical reasoning		☑		☑	☑
	6	Problem solving		☑		☑	☑
	7	Team work		☑		☑	☑
	8	Moral and ethical awareness	☑	☑	☑	☑	☑
	9	Multicultural competence	☑	☑	☑	☑	☑

AECC-1 @ SEMESTER I

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021 -2022 onwards	I	21ENV1GE	ENVIRONMENTAL STUDIES (For all UG courses)	2

COURSE LEARNING OUTCOMES:

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

1. Recognize the role of the environment and the need to conserve it for sustaining life.
2. Enumerate the natural resources
3. Explores the adverse effects of deforestation and over exploitation of natural resources
4. Associate the components of the ecosystem and need for biodiversity conservation.
5. Evaluate the environmental pollution hazards and their effects on the living system.
6. Interpret the different disaster management procedures.
7. Analyse the climatic change and global effects
8. Infer the need for environmental laws in the constitution of India.
9. Relate the growth of the human population and its impact on the environment.

UNIT I:

Environment – Introduction – Nature - Scope – Content – Need for study. Natural resources- Forest and energy resources- Use and overexploitation - deforestation. Energy resources- renewable and non-renewable energy resources.

UNIT II:

Ecosystem – concept – types- Forest, Grassland, Desert and Aquatic (Pond)- Structure and function of an ecosystem – Producers- consumers and decomposers – Food chain – food web- ecological pyramids- energy flow. Biodiversity and its conservation- *in situ* and *ex situ* conservation- Mega biodiversity centres and hotspots.

UNIT III:

Environmental pollution- definition- causes-effects and control measures of air, water, soil, thermal and nuclear pollution. Waste management- Industrial and solid waste. Disaster management – earthquake, cyclone, flood and landslides.

UNIT IV:

Social Issues and the environment-Urbanization-Urban problems related to energy and watershed management. Environmental Ethics- Issues and possible solutions- Wasteland reclamation- Climate change - causes and effects. Global warming- Acid rain- Ozone layer depletion- Public awareness. Environmental laws- Environment Protection Act, Wildlife Protection Act, Forest Conservation Act.

UNIT V:

Human population and its impact on environment- Population growth- Resettlement and Rehabilitation of project affected persons- Case studies – Sardar Sarovar Project, Maharashtra and Bandipur National Park- Project Tiger, Karnataka, NTPC, India. Role of Indian and Global religions and Cultures in environmental conservation- Case study: sacred groves in Western Ghats (kavu) & Chinese culture. Human and Wildlife Conflict.

PEDAGOGY STRATEGIES

- ❖ Board and Chalk lectures
- ❖ PowerPoint slide presentations
- ❖ Assignments

REFERENCES:

1. Sharma, P. D. 2000. Ecology & Environment. Rastogi Publications, Meerut, India.
2. Bharucha, E. 2003. Text book of Environmental Studies. UGC, New Delhi & Bharati Vidyapeeth Institute of Environmental Education and Research, Pune.
3. Arumugam, M. and Kumaresan, V. 2016. Environmental Studies (Tamil version). Saras Publications, Nagercoil.

ONLINE/E-RESOURCES:

- <https://www.edx.org/course/subject/environmental-studies>
- https://www.coursera.org/courses?_facet_changed_=true&domains=life-sciences%2Cphysical-science-and-engineering%2Csocial-sciences&query=environmental%20science%20and%20sustainability&userQuery=environmental%20science%20and%20sustainability
- <https://www.open.edu/openlearn/nature-environment/free-courses>

COURSE LEVEL MAPPING OF PROGRAMME LEVEL OUTCOME:

Program Level Outcomes (PLO)	Course Level Outcome (CLO)								
	1	2	3	4	5	6	7	8	9
Disciplinary Knowledge		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Communication Skills		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Critical Thinking	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
Research related skills	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
Analytical reasoning	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
Problem Solving		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Team Work				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
Moral and ethical awareness		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021 -2022 onwards	II	21BCO23C	Core: III FINANCIAL ACCOUNTING	5

COURSE LEVEL OUTCOMES:

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

1. Infer the basic knowledge on applicability of accounting standards.
2. Prepare Branch Accounts and Departmental Final Accounts with allocation of expenses amongst the Departments
3. Discuss the ascertainment of profit under Single Entry system.
4. Explain the practical applications of depreciation accounting and various methods of depreciation
5. Summarize the various methods of accounting for Hire Purchase transactions system and how it is different from Instalment Payment System

UNIT I Practical Problems in Accounting Standards (Disclosures of Accounting Policies (AS1), Revenue Recognition (AS9) and Inventory Accounts (AS2)) - Account current and Average due date

UNIT II Branch accounts: meaning – Dependent Branch - Debtors system, Stock & Debtors system - Independent Branch. Departmental accounting: Meaning - Distinction between departments and branches —apportionment of expenses – Inter Departmental transfers – Stock reserve

UNIT III Single Entry System: Concept of Single Entry System-Computation of Profit Under Statement of Affairs Method- Conversion of Single Entry System Into Double Entry System of Accounting.

UNIT IV Depreciation: meaning – Definition – Characteristics of depreciation - Causes of Depreciation – Objectives of depreciation - Methods of depreciation (Straight line method, Written Down Value Method and Annuity method of depreciation only).

UNIT V Hire Purchase System – Definition – features – Accounting treatment of Hire Purchase system – Calculation of interest – Default and Repossession – Complete repossession and partial repossession (Excluding Hire Purchase Trading Account) - Instalment system

Note: Question paper shall consist of 80% Problems and 20% Theory

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Online and Offline Class Practicals
- Assignment
- Group discussion

REFERENCES:

1. T.S.Reddy & Murthy, Financial Accounting, Margham Publishers, Chennai

FURTHER READING:

1. M.C.Shukla & T.S.Grewal, Advanced Accounts, S.Chand & Company Ltd., New Delhi.
2. R.L Gupta & Radhaswamy, Advanced Accounts, Sultan Chand & Sons New Delhi
3. S.P Jain & K.L Narang, Advanced Accountancy, S. Chand & Co. Ltd., New Delhi.,
4. Dr. M.A .Arulanandam & Dr. K.S Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑		☑
	2	Communication skills	☑		☑		☑
	3	Critical thinking	☑	☑	☑		☑
	4	Research- related skills		☑	☑	☑	☑
	5	Analytical reasoning		☑	☑		☑
	6	Problem solving	☑	☑	☑	☑	☑
	7	Team work		☑	☑	☑	☑
	8	Moral and ethical awareness	☑	☑		☑	
	9	Multicultural competence	☑		☑		☑

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	II	21BCO24C	Core: IV PRINCIPLES OF MARKETING	5

COURSE LEVEL OUTCOMES:

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

1. Discuss the basic knowledge in marketing and skills to be used in their career.
2. Infer the marketing concept and latest trends in marketing.
3. Summarize the different Marketing Functions.
4. Illustrate the Buyer Behaviour.
5. Explain the Product Lifecycle, Pricing Methods and Advertising.
6. Extrapolate the Agricultural Marketing, Consumerism and Marketing Research.

UNIT I Introduction and Emerging Trends in Marketing:

Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing and Tele marketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing- Green marketing- Online marketing- Neuro marketing.

UNIT II Functions of Marketing:

Marketing functions-Buying -Selling -Transportation -Storage - Financing -Risk Bearing - Standardisation - Market Information

UNIT III Buyer Behaviour:

Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing.

UNIT IV Marketing Mix:

Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labeling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising – Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today's context

UNIT V Marketing and Government:

Marketing and government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – AGMARK – Consumerism – Consumer protection – Rights of consumers.

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Powerpoint slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. R.S.N.Pillai and Bhagavathi, Marketing, S.Chand & Co Ltd, 2009 edition & 2011 reprint, New Delhi.
2. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi 2005 Edition.
3. Dr.L.Natarajan, Margham, Marketing, Publications, Chennai.

FURTHER READING:

1. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
2. J.Jayasankar, Marketing, Margham Publications, Chennai.
3. Sonatakki, Principles of Marketing, Kalyani Publishers, New Delhi.
4. William J Stanton, Fundamentals of Marketing, Mc Graw Hill Publishing Company Ltd, New Delhi.
5. Philip Kotler & Gary Armstrong, Principles of Marketing, 6th Edition, 2012, Prentice Hall of India Pvt. Ltd, New Delhi.

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)					
			1	2	3	4	5	6
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑	☑	☑	☑
	2	Communication skills			☑	☑	☑	☑
	3	Critical thinking	☑	☑	☑	☑	☑	☑
	4	Research- related skills	☑	☑	☑	☑	☑	☑
	5	Analytical reasoning	☑	☑	☑	☑	☑	☑
	6	Problem solving		☑	☑		☑	☑
	7	Team work	☑			☑	☑	☑
	8	Moral and ethical awareness	☑	☑	☑	☑		☑
	9	Multicultural competence	☑	☑	☑	☑	☑	☑

AECC-2 @ SEMESTER II

Year	Subject Title	Semester	Sub Code
2021 -22 Onwards	VALUE EDUCATION – GANDHIAN THOUGHTS (For all UG courses)	II	21VAL2GE

COURSE LEVEL OUTCOMES:

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

1. Interpret Gandhiji's experiments to his spiritual pursuits and search for purity, political activities through fasting protests, and even his role as an educator using diet and meals as teaching exercises.
2. Lead a life marked with humility and truthfulness and subsequent realization of the Truth as the purpose of human life.
3. Infer lessons that are fundamental to living in harmony and social progress such as respect, empathy, equality, solidarity and critical thinking.
4. Promote tolerance and understanding above and beyond our political, cultural and religious differences.
5. Create special emphasis on the defense of human rights, the protection of ethnic minorities
6. Emerge as responsible citizens with clear conviction to practice values and ethics in life.
7. Transform themselves to become good leaders.
8. Realize their role and contribution to the nation building.

UNIT I: Birth and Parentage - Childhood - At the High school - Stealing and Atonement - Glimpses of Religion - Gandhi's choice - Experiments in Dietetics - Acquaintance with Religions - The Great Exhibition.

UNIT II: The first case - Preparing for South Africa - same experiences - on the way to Pretoria – Coolie - Natal Indian Congress - Education of Children - Brahmacharya.

UNIT III: Simple life - The Boer war - Sanitary Reform and Famine Relief - Lord Curzon's Darbar - A month with Gokhale - Experiments in Earth and water treatment - Indian opinion - Coolie Locations or Ghettoes - The Black plague.

UNIT IV: The Magic spell of a Book - The Zulu Rebellion - The Birth of Satyagraha - More experiments in Dietetics - Kasturbai's Courage - Domestic Satyagraha- Fasting - Shanti Niketan - Woes of Third-Class passengers.

UNIT V: Kumbha mela - Lakshman Jhula - Founding of the Ashram - Abolition of Indentured Emigration - The Kheda Satyagraha - The Rowlatt Bills - Navajivan and young India - Congress Initiation - The Birth of Khadi.

TEXT BOOKS

1. M.K. GANDHI, "The Story of My Experiments with Truth", An Autobiography Apple publishing International(P) Ltd, Chennai.
- 2.

. மகாத்மா காந்தியின் சுயசரிதை - சத்தியஸோதனை தமிழாக்கம் -
-ரா.வேங்கடராமன், நவஜீவன் பரகாலயம், அகமதாபாத்

PEDAGOGY STRATEGIES

- Board and Chalk lecture
- Powerpoint slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES.

			Course Level Outcomes (CLO)							
			1	2	3	4	5	6	7	8
Program Level Outcomes (PLO)	1	Reflective thinking	✓	✓			✓		✓	✓
	2	Communication skills		✓		✓	✓	✓	✓	✓
	3	Critical thinking	✓			✓		✓	✓	✓
	4	Multicultural competence				✓	✓	✓	✓	✓
	5	Analytical reasoning		✓	✓	✓		✓		
	6	Problem solving		✓	✓	✓		✓	✓	✓
	7	Team work	✓		✓		✓	✓	✓	
	8	Leadership readiness/qualities			✓		✓	✓		✓
	9	Moral and ethical awareness	✓		✓		✓	✓		✓

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	III	21BCO31C	Core: V PARTNERSHIP ACCOUNTING	6

COURSE LEVEL OUTCOMES:

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

1. Discuss the adjustments in profit sharing ratio and methods of valuation of goodwill
2. Prepare Final Accounts of a Partnership Firm in case of Admission, Retirement, death and insolvency of the partners.
3. Explain the relevant rule for settlement of accounts among partners after dissolution.
4. Infer the Statement of Piecemeal Distribution of Cash
5. Illustrate the accounting procedure for amalgamation of partnership firms and conversion of a Partnership Firm into a Limited Company

UNIT I Partnership Fundamentals: Meaning – Definition – Partnership deed – Interest on Capital and Drawings – Profit and Loss Appropriation Account – Partners capital Account (Fixed and Fluctuating capital Method)- Past Adjustment and guarantees

UNIT II Admission of Partner: Adjustment in profit sharing Ratio - calculation of sacrificing Ratio – Goodwill - Methods of valuation of goodwill – treatment of Goodwill - Revaluation of Assets and Liabilities- Accumulated profits and losses- Capital adjustments

UNIT III Retirement of Partner: Adjustment in profit Sharing Ratio Calculation of Gaining ratio– Treatment of Goodwill at the time of retirement - Revaluation of Assets and Liabilities - Settlement to the retiring partner. Death of a partner - Joint Life Policy

UNIT IV Dissolution of Firm: Settlement of Accounts - Treatment of Goodwill - Treatment of Unrecorded assets and liabilities. Insolvency of Partners – Garner Vs Murray rule. Piecemeal distribution

UNIT V Amalgamation of Firms and Sale to a Company - Meaning - Computation of Purchase Consideration - Preparing balance sheet of a new firm.

Note: *Question paper shall consist of 80% Problems and 20% Theory*

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Online and Offline Class Practicals
- Assignments
- Group discussion

REFERENCES:

1. T.S.Reddy & Murthy, Financial Accounting, Margham Publishers - Chennai.
2. M.C .Shukla & T.S .Grewal, Advanced Accounts, S.Chand & Company Ltd., New Delhi

FURTHER READING:

1. R.L.Gupta & Radhaswamy, Advanced Accounts, Sultan Chand & Sons, New Delhi.
2. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
3. Dr.Arulanandam, Advanced Accountancy, Himalaya Publishing House, Mumbai.

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	2	Communication skills	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	3	Critical thinking	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	4	Research- related skills		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	5	Analytical reasoning		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	6	Problem solving	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	7	Team work		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8	Moral and ethical awareness		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	9	Multicultural competence	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	III	21BCO32C	Core: VI PRINCIPLES OF INSURANCE	5

COURSE LEVEL OUTCOMES:

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

1. Assess the loss exposures of properties, human lives, business operations, and the financial consequences as a result of the occurrence of a loss.
2. Discuss the supply and demand theory and its impact on insurance.
3. Explain the effects of government policy on the economic environment and insurance industry.
4. Analyze and evaluate the unique features of the insurance industry and regulations.
5. Formulate and implement an effective risk management program to reduce the potential loss.
6. Analyze the role of life and health insurance, Fire Insurance, Marine and employee benefits in the management of a business firm.
7. Incorporate the use of life and health insurance, property-liability insurance, and employee benefits into financial planning process.

UNIT I Insurance - Meaning, Definition, Functions, Nature and Principles of Insurance – Insurance Contract - Importance of Insurance to Society, Individuals, Business and Government.

UNIT II Life Insurance - Meaning and Features of Life Insurance Contract – Classification of policies – Annuities – Selection of risk – Measurement of risk – Calculation of premium – Investment of funds – Surrender Value - Policy conditions – Life Insurance for the Under Privileged.

UNIT III Fire Insurance – Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract- Kinds of policies – Policy conditions – Payment of claim – Reinsurance – Double insurance- Progress of Fire Insurance.

UNIT IV Marine Insurance - Meaning and Nature of Marine Insurance – Classification of policies – Policy conditions – Premium calculation – Marine Losses – Payment of Claims- Progress of Marine Insurance Business in India.

UNIT V Personal Accident Insurance – Motor Insurance – Burglary Insurance – Miscellaneous Forms of Insurance including Social Insurance – Rural Insurance and Prospects of Agriculture Insurance in India – Health Insurance –Liability Insurance - Bancassurance.

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Powerpoint slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. Mishra. M. N & Mishra. S.B - Insurance - Principles and Practice, S. Chand & Company Ltd. , New Delhi, 22nd Edition, 2016
2. Krishnaswamy. G - A Textbook on Principles and Practice of LifeInsurance, Excel Books, New Delhi, First Edition- 2012.
3. Periasamy. P - Principles and Practice of Life Insurance, HimalayaPublishing House, 2017.

FURTHER READING:

1. Bodla B.S., Garg M.C. & Singh K.P., Insurance Fundamentals,Environment and Procedure, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004
2. Ganguly Anand,Insurance Management, New Age International Publishers, New Delhi
3. Hargovind Dayal.,The Fundamentals of Insurance – Theories, Principles and Practices., Notion Press., Chennai., 2017.
4. Taxmann : Insurance Manual, Taxmann Publication Private Limited
5. M. N. Srinivasan : Principles of Insurance Law, Wadhwa & Co.
6. K.C. Mishra and G.E. Thomas, General Insurance - Principles andPractice, Cengage Learning: New Delhi.

INTERNET RESOURCES:

<https://www.insuranceinstituteofindia.com/>

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)						
			1	2	3	4	5	6	7
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
	2	Communication skills		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
	3	Critical thinking	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	4	Research- related skills		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	5	Analytical reasoning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	6	Problem solving	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	7	Team work		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	9	Multicultural competence			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the paper	Hours/ Week
2021 -2022 onwards	III	21BCO33P	Core: VII COMPUTER APPLICATIONS IN BUSINESS (PRACTICAL)	6

COURSE LEVEL OUTCOMES:

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

1. Illustrate the usage of computers and its applications in business and society with the knowledge of various computers and its components viz., hardware and software.
2. Prepare a word document on simple projects laid on text, numerical data, table, pictures and graphs.
3. Demonstrate the slides with text, numerical data, table, pictures and graphs for slideshow
4. Compare the various tables and application of mathematical and statistical formula.
5. Summarize the Internet web resources and evaluate on-line e-business system.

UNIT I Computer Applications

Introduction of Computers – Computer Applications –
Classification

–Programming concepts – Assembly language – High level language – Operating system
– Compilers – Assemblers – Packages.

UNIT II MS Word

MS Word – Introduction to Word – Creating Word Document – Formatting – Spell Check
– Grammar Check – Working with Tables – Saving, Opening and Closing Document –
Mail Merge.

UNIT III MS Power Point

MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia
Presentations – Insert Tables and Graphs.

UNIT IV MS Excel An Introduction

MS Excel – Introduction – Spread Sheet – Entering data in Working sheets –Editing and Formatting Work sheets – Charts – Functions like Saving, Openingand Closing Work book.

UNIT V Introduction to Internet

Introduction to Internet – Browsers – Search Engine – WWW – InternetProtocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet VsIntranet – Webpage – URL.

Note: 100% Practical

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Online and Offline Practicals Classes
- Quizes
- Group discussions

REFERENCES:

1. Computer Application in Business –R Parameswaran, S Chand &Company Ltd.
2. Complete reference on MS Office – Deitel & Deitel

FURTHER READING:

1. Ananthi Sheshasayee & G. Sheshasayee, Computer Applications in Business and management, Margham Publications
2. P.Mohan, Information Technology and its Application in Business, Himalaya Publishing House.
3. S.V. Srinivasa Vallabhan, Computer Applications in Business, Sultan Chand & Sons
4. Sanjay Saxena, MS-Office 2000, Vikas Publishing House
5. Timothy J.O’Leary and Lindai O’Leary, MS-Office, Tata McGraw Hill.
6. C. NellaiKannan, MS-Office, Nels Publications.

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑	☑	☑
	2	Communication skills	☑	☑	☑		
	3	Critical thinking		☑	☑	☑	
	4	Research- related skills		☑	☑	☑	☑
	5	Analytical reasoning		☑	☑	☑	
	6	Problem solving		☑	☑	☑	☑
	7	Team work					☑
	8	Moral and ethical awareness	☑	☑	☑		☑
	9	Multicultural competence		☑	☑		☑

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	III	21BCO35S	Skill Based Subject-I: BUSINESS LAW	5

COURSE LEVEL OUTCOMES:

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

1. Narrate the formation of Indian contract Act.
2. Summarize the essential Elements of Valid Contract
3. Discuss the classification of Contract
4. Explain different types of Offer.
5. Extrapolate the essentials of Valid Acceptor
6. Explain the persons competent to Contract
7. Infer the circumstance a contract is said to be induced by undue influence
8. Compare the circumstances in which Quasi Contractual Obligations arise
9. Develop relation between an actual breach and anticipatory breach of Contract
10. Illustrate the Caveat Emptor.

UNIT I Formation of Contract

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement.

UNIT II Offer, Acceptance and Consideration

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance –Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition -Types - Essentials.

UNIT III Other Elements of Valid Contract

Capacity of Parties - Definition - Persons Competent to contract. Free consent – Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.

UNIT IV Performance of Contract

Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.

UNIT V Sale of Goods Act

Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an Unpaid Seller.

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentation
- Seminar
- Assignment
- Quiz
- Group discussion

REFERENCES:

1. Balachandran. V & Thothadri.S, Business Law, Vijay Nicole Imprints Pvt.Ltd. Chennai
2. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
3. Sreenivasan, M.R. Business Laws, Margam Publications.

FURTHER READING:

1. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
2. Badre Alam, S. & Saravanavel, P. Mercantile Law
3. Pillai, R.S.N. & Chand, S, Business Law, S Chand & Co, Delhi
4. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi
5. Shukla, M.C, Business Law, S. Chand & Co.

INTERNET RESOURCES:

1. www.cramerz.com
2. www.digitalbusinesslawgroup.com
3. <http://swcu.libguides.com/buslaw>
4. <http://libguides.slu.edu/businesslaw>

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)									
			1	2	3	4	5	6	7	8	9	10
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	2	Analytical reasoning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	3	Research- related skills	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>								<input checked="" type="checkbox"/>
	4	Scientific reasoning		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>		
	5	Information/digital literacy			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	6	Problem solving		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>
	7	Cooperation/Team work		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	9	Self-directed learning	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	

Year	Sem.	Subject Code	Title of the Paper	Hours/Week
2021 -2022 onwards	IV	21BCO41C	Core: VIII CORPORATE ACCOUNTING	6

COURSE LEVEL OUTCOMES:

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

1. Illustrate the concepts of company accounts, issue of shares and debentures
2. Prepare final accounts of companies as per revised balance sheet.
3. Explain the accounting concepts of amalgamation, absorption and reconstruction of companies as per revised balance sheet.
4. Understand the corporate practice in valuing of shares and goodwill.
5. Demonstrate the liquidator's final statement of accounts.

UNIT I Issue of shares, forfeiture and reissue of shares (Balance Sheet as per Revised Schedule VI)

UNIT II Issue of preference shares and debentures — Redemption of preference shares and debentures (Balance Sheet as per Revised Schedule VI)

UNIT III Preparation of final accounts –Trading and Profit & loss account - Balance sheet of Companies (Balance Sheet as per Revised Schedule VI)

UNIT IV Amalgamation and Absorption (excluding intercompany holdings and owings) - Reconstruction - External reconstruction, Alteration of Share Capital and Internal Reconstruction (Balance Sheet as per Revised Schedule VI)

UNIT V Valuation of Goodwill-Valuation of shares – Liquidator's final statement of account (excluding Statement of affairs)

Note: Question paper shall consist of 80% Problems and 20% Theory

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Quiz
- Group discussion

REFERENCES:

1. Reddy & Moorthy, Corporate Accounting, Margham Publishers, Chennai

FURTHER READING:

1. Jain & Narang, Advanced Accountancy, Kalyani Publishers, Ludhiana
2. R L Gupta & Radhaswamy, Advanced Accounts, Sultan Chand and Sons, New Delhi
3. M. C Shukla & T S Grewal, Advanced Accounts, S. Chand Publishing House
4. Dr. Arulantham, Advanced Accountancy, Himalaya Publishing House Pvt. Ltd., Mumbai

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑	☑	☑
	2	Communication skills	☑	☑	☑		
	3	Critical thinking		☑	☑	☑	
	4	Research- related skills		☑	☑	☑	☑
	5	Analytical reasoning		☑	☑	☑	
	6	Problem solving		☑	☑	☑	☑
	7	Team work					☑
	8	Moral and ethical awareness	☑	☑	☑		☑
	9	Multicultural competence		☑	☑		☑

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	IV	21BCO42C	Core: IX BUSINESS COMMUNICATION	6

COURSE LEVEL OUTCOMES:

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

1. Communicate clearly in the day to day business world effectively.
2. Discuss the principles, objectives and importance of communication.
3. Make business enquiries, place orders and write collection letters.
4. Draft banking, insurance and agency letters.
5. Explain the preparation of report.
6. Infer the practical knowledge in E-Communication.

UNIT I Introduction:

Business Communication: Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout.

UNIT II Business Correspondence:

Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Meaning - Trade and bank references - Complaints and Adjustments - Collection Letters - How to write effective Collection letters - Sales Letters - Circular Letters.

UNIT III Banking, Insurance and Agency Correspondence:

Banking Correspondence - Introduction - correspondence with customer, Head office – Insurance Correspondence –Life insurance- Fire insurance - Marine insurance - Agency Correspondence.

UNIT IV Report Writing:

Company Secretarial Correspondence - Agenda, Minutes and Report Writing-Types- Characteristics of good Report- Report of individuals.

UNIT V Technology and Business Communication:

Application for Jobs: Preparation of resume- Interviews- Meaning- types of Interview- Candidates preparing for an interview- guidelines to be observed during an interview- Business Report Presentations. Strategic Importance of E-Communication. Email, Text Messaging, Slide or Visual Presentation – Internet - Video conferencing - Group Discussion – Social Networking.

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. Rajendra Pal, J.S. Korahilli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. N.S.Raghunathan & B.Santhanam, Business Communication, Margham Publications, Chennai.
3. R.S.N.Pillai and Bhagavathi.S, Commercial Correspondence, Chand Publications, New Delhi.

FURTHER READING:

1. M.S. Ramesh and R.Pattenshetty, Effective Business English and Correspondence, S.Chand & Co, Publishers, New Delhi-2.
2. V.R. Palanivelu & N. Subburaj, Business Communication, Himalaya Publishing Pvt. Ltd, Mumbai.
3. Sathya Swaroop Debasish, Bhagaban Das, Business Communication, PHI Learning Pvt. Ltd., New Delhi, 2010 Edition.
4. Communication conquer: Pushpalatha & Kumar, A Handbook of group discussion and Job Interview, PHI Learning Publisher.
5. Lesikar, R.V. & Flatley, M.E. Basic Business Communication Skills for Empowering Internet Generation, Tata Mc Graw Hill Publishing Company Ltd, New Delhi.

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)					
			1	2	3	4	5	6
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑	☑	☑	☑
	2	Communication skills	☑	☑	☑	☑	☑	☑
	3	Critical thinking	☑	☑	☑	☑	☑	☑
	4	Research- related skills		☑	☑		☑	☑
	5	Analytical reasoning	☑	☑	☑	☑	☑	☑
	6	Problem solving	☑	☑	☑	☑		☑
	7	Team work	☑	☑	☑	☑	☑	☑
	8	Moral and ethical awareness	☑	☑		☑	☑	☑
	9	Multicultural competence	☑	☑	☑	☑	☑	☑

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	IV	21BCO43P	Core: X ACCOUNTING SOFTWARE – (PRACTICAL)	6

COURSE LEVEL OUTCOMES:

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

1. Discuss the major events of accounting software.
2. Infer the vouchers and insert into the system.
3. Explain the filing of GST returns and prepare GST reports
4. Prepare the financial reports
5. Extrapolate to get an employment opportunity

UNIT I Interface and Company Management:

Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Billwise Debtors and Creditors Ledgers: Configuring Billwise Details

UNIT II Default Vouchers:

Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

UNIT III Purchase Order Processing:

Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials -Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips

UNIT IV Goods and Services Tax (GST):

Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

UNIT V Interest Calculations (Auto Mode):

Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centres and Cost Categories: Cost Centres - Profit Centres, Purchase and Sales Reporting: Analysing Purchase and Sales Register - Analysing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys

Note: 100% practical

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Group discussion

REFERENCES:

1. A.K. Nadhani, Implementing Tally, BPB Publications
2. Dr.P.Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016.

FURTHER READING:

1. Dr.Mamrata Agrawal, DreamTech Press, New Delhi, 2010
2. K.K.Nandhani, Computerized Accounting under Tally, Implementing Tally,BPB publication. Deva publications.
3. Namrata Agrawal “Tally 9” Published by Dreamtech, year – 2008.
4. Tally Software Package – manual.
5. K.K. Nidhani, Implementing Tally.

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑	☑	☑
	2	Communication skills	☑		☑	☑	☑
	3	Critical thinking	☑	☑		☑	☑
	4	Research- related skills	☑	☑	☑		☑
	5	Analytical reasoning	☑	☑	☑	☑	☑
	6	Problem solving	☑	☑		☑	☑
	7	Team work	☑		☑	☑	☑
	8	Moral and ethical awareness	☑	☑	☑	☑	☑
	9	Multicultural competence	☑	☑	☑	☑	☑

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	IV	21BCO45S	Skill Based Subject – II: COMPANY LAW	5

COURSE LEVEL OUTCOMES:

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

1. Interpret the provisions governing the Company Law and recent amendments Companies Act 2013.
2. Infer the joint stock company and its formation, significance of memorandum and articles of association and issue of prospectus.
3. Compare the various procedures in issue of shares and debentures
4. Summarize the information regarding the activities of managerial personnel
5. Discuss the meetings and resolutions of a company.
6. Analyse the various situations and procedures of winding up of company

UNIT I Joint Stock Company

Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation - Memorandum of Association - Contents – Restriction on “Other Objects” - Doctrine of Ultra Vires - Articles of Association - Contents -Prospectus - Contents - Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) - Underwriting - Book Building Process - Green Shoe Option - E-Filing - Dematerialisation.

UNIT II : Share Capital and Debentures

Meaning of Shares - Kinds of Shares - Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares. Debentures - Meaning - Types.

UNIT III : Managerial Personnel

Directors - Women Directors - Independent Directors - Director Identification Number - Other Key Managerial Personnel - Related Party Transactions.

UNIT IV : Meetings and Resolutions

Meeting - Statutory Meeting - Annual General Meeting - Extraordinary General Meeting - Notice of Meeting - Quorum - Proxy - Board of Directors Meeting - Committee - Types of Committee - Audit Committee - Stake Holders Relationship Committee – Corporate Social Responsibility Committee. Resolutions - Ordinary Resolution - Special Resolution - Resolution requiring special notice.

UNIT V : Winding up of Company

Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types – Members. Voluntary Winding up - Creditors Voluntary Winding up. National Company Law Appellate Tribunal.

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Quizes
- Group discussion
- Continuous internal assessment tests

REFERENCES:

1. Kapoor, N.D., Business Laws, Sulthan Chand and Sons, New Delhi.
2. Sreenivasan, M.R. Business Laws, Margam Publications, Chennai.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons, New Delhi.
4. Avatar Singh, Company Law, Eastern Book Company

FURTHER READING:

1. Shukla, M.C. & Gulshan, S.S., Principles of Company Law
2. Badri Alam, S & Saravanavel, Company Law, Himalaya Publications
3. Gogna, P.P.S., Text Book of Company Law, S. Chand & Co.
4. Gaffor & Thothadri, Company Law, Vijay Nicole Imprints Pvt. Ltd. Chennai

INTERNET RESOURCES:

1. www.mca.gov.in
2. www.companyliquidator.gov.in
3. www.companyformationinindia.co.in
4. www.iepf.gov.in

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)					
			1	2	3	4	5	6
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	2	Analytical reasoning		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	3	Research- related skills	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	4	Scientific reasoning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>
	5	Information/digital literacy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	6	Problem solving		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	7	Cooperation/Team work		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	9	Self-directed learning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	V	21BCO51C	Core: XI COST ACCOUNTING	6

COURSE LEVEL OUTCOMES:

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

1. Extrapolate the cost accounting principles and the methods of accounting cost.
2. Summarize the meaning, methods, types and element of cost.
3. Discuss the various techniques of material control.
4. Explain the significance of accounting and control procedure of labour and overheads cost.
5. Infer the practical application of process costing.
6. Illustrate the practical methods of costing.

UNIT I Cost accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

UNIT II Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

UNIT III Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – classification of overhead – allocation and absorption of overhead.

UNIT IV Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

UNIT V Operating Costing – Contract costing – Reconciliation of Cost and Financial accounts.

PEDAGOGY STRATEGIES:

- Board and chalk lectures
- Power point slide presentation
- Seminars
- assignments

REFERENCES:

1. S.P. Jain and K.L. Narang, "Cost Accounting", Kalyani publications. New Delhi. Edn. 2011
2. R.S.N. Pillai and V. Bhagavathi, "Cost Accounting", S chand and companyltd., New Delhi. Edn. 2004.
3. T.S. Reddy and Dr. Y. Hari prasad reddy, "Costl Accounting", Margam publications, Chennai – 600 017, 7th Revised Edition 2009.

FURTHER READING:

1. S.P. Iyyengar, "Cost Accounting principles and practice", Sultan chand, New Delhi. 2005
2. V.K.Saxena & C.D. Vashist, "Cost Accounting", Sultan chand, New Delhi 2005
3. M.N. Arora, "Cost Accounting", Sultan chand, New Delhi. 2005.
4. B.S. Kanna, I.M. Pandey, G.K. Ahuja, M.N. A rora, Practical costing, sultan chand & sons. Edition 2009.
5. Bhattacharya "Principles and practices of Cost Accounting" PHIPublications, Third Edition – 2010.

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)					
			1	2	3	4	5	6
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑	☑	☑	☑
	2	Communication skills	☑	☑	☑	☑	☑	☑
	3	Critical thinking	☑	☑	☑		☑	☑
	4	Research- related skills		☑	☑	☑	☑	
	5	Analytical reasoning		☑	☑	☑	☑	
	6	Problem solving	☑	☑	☑	☑	☑	☑
	7	Team work		☑	☑	☑	☑	
	8	Moral and ethical awareness	☑	☑	☑	☑	☑	☑
	9	Multicultural competence	☑	☑	☑	☑	☑	☑

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	V	21BCO52C	Core: XII AUDITING	6

COURSE LEVEL OUTCOMES:

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

1. Illustrate the nature and scope of auditing and related services
2. Interpret and vouching of various documents and company audit procedures
3. Demonstrate the dynamics of auditing transactions of various institutions.
4. Discuss about the auditor's appointment, rights, powers and duties.
5. Extrapolate the procedural aspects of auditing in various undertakings and preparation of Audit reports.

UNIT I Introduction

Introduction – Meaning – Features – Objectives – Advantages of Auditing – Materiality in Auditing – Classifications of Audit – Techniques of Auditing – Audit Evidence – Criteria for Selection of Audit Evidence – Process of gathering Evidence.

UNIT II Preparation for Audit

Audit Programme – Audit Note Book – Working Paper – Audit Planning - Engagement of an Auditor for Audit Work – Internal Control – Objectives of Internal Control – Forms of Internal Control – Merits and drawback of Internal Control – Internal Audit – Features – Objectives – Advantages of Internal Audit Distinction Between Internal Control and Internal audit.

UNIT III Vouching Verification and Valuation

Meaning – Definition – Objective – Requisites of a Valid Voucher – Types of Vouching – Vouching of Cash Transaction – Vouching of Trade Transactions- Verification – Objects of Verification – Principles of Verification – Verification and Valuation of Assets – Verification of Liabilities.

UNIT IV Laws Relating to Company Auditor

Auditors of a Company – Appointment – Removal – Remuneration –Qualification and Disqualification of Auditor – Rights, Duties and Powers of Auditor, Liabilities of Auditor – Audit Report – Types of Audit Report – Statutory Report – Matters to be included in the Audit Report.

UNIT V Emerging Areas in Auditor and Government Audit

Cost Audit - Management Audit – Process of Management Audit – Human Resource Audit – Environment Audit – Social Audit - Forensic Audit-Computerised Audit – Benefits – Deficiencies – Role of Auditor in Computerised Environment – Audit of Government Accounts – Features of Government Audit - Functions of Comptroller and Audit General of India – Duties of Accountant General – Consolidated Fund of India – Contingency Funds of India.

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Quiz
- Group discussion

REFERENCES:

1. Tandon B.N 2015 Practical Auditing, S.Chand & Co, New Delhi
2. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai, 2015
3. Saxena, R.G. 2016 Principles of Auditing, Himalaya Publishing House, New Delhi.

FURTHER READING:

1. Natarajan, L. 2013. Auditing Chennai: Margham Publications. Chennai
2. Pagar, D. 2016. Principles and Practice of Auditing (14 ed.): Sultan Chand & Sons.
3. Tandon, B.N & Sudharsanam, S. 2016. A Handbook of Practical Auditing : S Chand & Company Pvt. Ltd. New Delhi
4. Kamal Gupta, 2015. Contemporary Auditing Tata McGraw Hill, New Delhi.

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑	☑	☑
	2	Communication skills	☑	☑	☑		
	3	Critical thinking		☑	☑	☑	
	4	Research- related skills		☑	☑	☑	☑
	5	Analytical reasoning		☑	☑	☑	
	6	Problem solving		☑	☑	☑	☑
	7	Team work					☑
	8	Moral and ethical awareness	☑	☑	☑		☑
	9	Multicultural competence		☑	☑		☑

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	V	21BCO53C	Core: XIII FINANCIAL MANAGEMENT	6

COURSE LEVEL OUTCOMES:

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

1. Discuss the basic concepts of financial management, time value of money and cost of capital.
2. Summarize the various approaches in the calculation of earnings per share.
3. Illustrate the dividend policy and three types of leverages.
4. Calculate working capital requirements and to, know the cash management.
5. Explain the material management and receivable managements are attained.
6. Infer the effective management of finance of firm.

UNIT I Financial Management: Meaning and scope – Objectives: Profit maximization, Wealth maximization – Functions – Financial decisions – Time value of money: Present value and Compound value – Cost of capital – Cost of debt – Cost of preference share capital – Cost of Equity – Cost of retained earnings – Weighted average cost of capital.

UNIT II Capital structure – Meaning and features – Factors determining capital structure – EBITEPS relationship – Indifference point of EBIT – Theories of capital structure: Net income approach, Net operating income approach, MM approach and Traditional approach.

UNIT III Leverage – Meaning, significance and types – Operating leverage - Financial leverage – Combined leverage – Dividend policy – Determinants of dividend policy – Theories: relevance and irrelevance with value of firm – Forms of dividend – Stock dividend – Bonus issue – Stable dividend.

UNIT IV Working capital management – Determinants of working capital – Forecasting of working capital requirements – Cash management – Motives of holding cash – Stages in cash management: Cash planning, Collection and disbursement of cash, Optimum cash

balance – Boumul model – Investment of surplus cash.

UNIT V Receivables management – Objectives – Factors influencing size of receivables – Credit policy – Credit standard – Credit term – Collection policy – Incremental analysis – Inventory management – Meaning – Types of inventory – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level and maximum level – Techniques – ABC, VED, FSN and HML analysis.

Note: Question paper shall consist of 75% Problems and 25% Theory

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Powerpoint slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. S.N.Maheswari, Elements of financial management, Sultan Chand & Sons., New Delhi
2. R.K.Sharma, Financial Management, Kalyani publishers, New Delhi
3. R.Ramachandran & R.Srinivasan, Financial Management, Srirampublication, Trichy
4. P.Periyasamy, Financial Management, Vijay Nicole Publications, Chennai.

FURTHER READING:

1. Khan & Jain, Theory and Problems of Financial management, McGraw Hill Publication, New Delhi
2. S.P.Guptha, Financial Management, Sahitya Bhavan Publication, New Delhi
3. Prasanna Chandra, Financial Management, Tata McGraw-Hill Education, New Delhi
4. Dr. A. Murthy, Financial Management, Margham Publications, Chennai
5. S. K. Sharma, Fundamentals of Financial Management, Sultan Chand & Sons, New Delhi

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)					
			1	2	3	4	5	6
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑	☑		☑
	2	Communication skills		☑	☑	☑	☑	☑
	3	Critical thinking	☑		☑	☑	☑	☑
	4	Research- related skills	☑	☑	☑	☑	☑	☑
	5	Analytical reasoning	☑	☑	☑	☑	☑	☑
	6	Problem solving	☑	☑	☑	☑	☑	☑
	7	Team work	☑	☑	☑		☑	☑
	8	Moral and ethical awareness	☑	☑	☑	☑	☑	☑
	9	Multicultural competence	☑	☑	☑	☑	☑	☑

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	V	21BCO54P	Core: XIV PRACTICE WORKSHOP - (PRACTICAL)	4

COURSE LEVEL OUTCOMES:

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

1. Prepare Advertisement for products.
2. Fill forms for Money order, Register post and other Government forms.
3. Fill the forms for Opening Bank account and Demat account.
4. Apply for Voter Id, PAN card and Passport.
5. Summarize the practical knowledge regarding Money transfer.
6. File the Income tax returns.

LIST OF EXERCISES

02. Preparing Advertisement for two Products with All Essential Qualities of a Good Copy with Photographs, Drawings, Captions etc.,
03. Drafting an Advertisement Copy Inviting Application for Various Posts in an Organisation.
04. Drafting A Suitable Application with Bio – Data for the Same
05. Filling Railway Ticket Reservation Forms
06. Filling the Acknowledgement cards for Register Post and Speed Post.
07. Preparation of purchase Order and Invoice
08. Preparing Payroll with all Essential Columns
09. Filling up of Application form for Opening a Bank Account and Filling of Various Bank Challans .
10. Preparing Promissory Note, Cheques (CTS 2000), Bill of Exchange, Bank Drafts Etc.,
11. Preparation of individual net worth statement.
12. Filling the forms to get loans related to Education, Personal, Home, Vehicle and Agriculture.
13. Filling up of Initial Public Offering for applying Equity Shares along with Company Prospectus.
14. Filling up of forms for Opening Demat Account and Transaction and Trading forms.
15. Filling the forms for applying Life and General Insurance
16. Preparation of Return of Income for Submission to the Income Tax Department

17. Filling up of forms for applying PAN / TAN .
18. Filling up of forms for applying Passport.
19. Filling up of forms for applying Voter ID and Other related forms issued by the Government.
20. Filling details for UPI money transfer and RTGS & NEFT forms
21. Making Online purchase

Note: 100% Practical

PEDAGOGY STRATEGIES:

- Power point slide presentations
- Assignments
- OnlineandOfflineClassPracticals
- Quizes
- Group discussion

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)					
			1	2	3	4	5	6
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge		☑	☑		☑	
	2	Communication skills	☑	☑			☑	☑
	3	Critical thinking	☑			☑	☑	☑
	4	Research- related skills	☑			☑	☑	☑
	5	Analytical reasoning		☑	☑	☑		☑
	6	Problem solving		☑	☑	☑		☑
	7	Team work	☑		☑		☑	☑
	8	Moral and ethical awareness	☑				☑	☑
	9	Multicultural competence	☑			☑	☑	

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	V	21BCO55S	Skill Based Subject –III: INCOME TAX LAW AND PRACTICE	5

COURSE LEVEL OUTCOMES:

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

1. Explain the basic concepts of income tax.
2. Discuss the calculation procedure of income from salary and its deductions.
3. Infer the determination of house property income
4. Illustrate the method of computation of gain on business or profession and capital gains.
5. Summarize the set – off and carry forward of losses.
6. Calculate income tax for individual and companies.

UNIT I Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10

UNIT II Salary – Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary .

UNIT III House property – basis of charge – determination of GAV and NAV – income from let – out property – deductions – computation of House property income

UNIT IV Profits and gains of business and profession – basis of charge – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable income. Income from Capital Gains – Income from other sources.

UNIT V Income of other persons included in assessee's total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

Note: Question paper shall consist of 80% Problems and 20% Theory

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. Dr.Vinod K.Singhanian, Taxmen's Direct Taxed Law & Practice. Taxman Publications, New Delhi.
2. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai.
3. Dr. T.S. Reddy & Dr. Hariprasad, Income tax law and practice , Margampublications, Chennai.

FURTHER READING:

1. Gaur and Narang, "Income Tax Law and Practice" Kalyani Publishers, New Delhi.
2. Dr. H. C.Mehrotra, "Income Tax Law and Accounts" Sahithya Bhavanpublishers, Agra.
3. R. G. Shaha, Income Tax Law and Prctice (Direct Tax) HimalayaPublications, Mumbai.
4. Dinkar Pagare, Direct Tax – Sultan Chand publishers, New Delhi.

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)					
			1	2	3	4	5	6
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑	☑		
	2	Analytical reasoning		☑	☑	☑	☑	☑
	3	Research- related skills		☑	☑	☑		☑
	4	Scientific reasoning		☑	☑	☑	☑	
	5	Information/digital literacy			☑	☑	☑	☑
	6	Problem solving		☑	☑	☑	☑	☑
	7	Cooperation/Team work		☑	☑	☑	☑	☑
	8	Moral and ethical awareness	☑	☑			☑	☑
	9	Self-directed learning		☑	☑	☑	☑	

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	V	21BCO5EL	Non-Major Elective Paper-I: GENERAL COMMERCIAL KNOWLEDGE - I	3

COURSE LEVEL OUTCOMES:

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

1. Summarize the meaning and objectives of Business.
2. Infer the Sole trader, Partnership and Companies.
3. Discuss the Entrepreneurship, qualities of an entrepreneur and their functions.
4. Illustrate the classification of markets and functions of marketing.
5. Compare the Life Insurance & General Insurance.

UNIT I Business –Meaning, Nature and Scope – Objectives – Components of business:- Industry – Commerce.

UNIT II Forms of business organisation - Sole trader – Meaning, Features, Merits and Demerits - Partnership – Definition, Essentials – Partnership Deed - Features, Merits and Demerits - Joint stock companies – Definition, Kinds, Features, Merits and Demerits.

UNIT III Entrepreneurship – Meaning – Types – Qualities of an entrepreneur – Factors influencing entrepreneurship – Functions of entrepreneur.

UNIT IV Marketing – Meaning and Definition – Classification of markets - Marketing and selling – Marketing functions – Marketing Mix.

UNIT V Insurance – Meaning – Nature and Principles – Life and General Insurance - Principles - Types of policies – Life Insurance Vs General Insurance.

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Quizes
- Group discussion

REFERENCES:

1. Y.K. Bhusan, Business Organisation& Management, Sultan Chand & Co
2. R.S.N. Pillai & Bhagawathi, Modern Marketing, Sultan Chand & Co

FURTHER READING:

1. Saravanavel (1997), Entrepreneurial Development, Ess Pee Kay Publisheing House, Chennai.
2. M. Mishra (2007), Principles & Practice of Insurance, Sultan Chand & Co

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑		☑	☑
	2	Analytical reasoning		☑	☑		☑
	3	Self-directed learning	☑	☑	☑		☑
	4	Reflective thinking		☑	☑		☑
	5	Information/digital literacy	☑	☑		☑	
	6	Problem solving		☑		☑	☑
	7	Cooperation/Team work	☑	☑			☑
	8	Moral and ethical awareness	☑	☑	☑		☑
	9	Lifelong learning	☑	☑		☑	☑

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	VI	21BCO61C	Core: XV MANAGEMENT ACCOUNTING	7

COURSE LEVEL OUTCOMES:

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

1. Illustrate the Basics of Management Accounting.
2. Prepare Fund Flow & Cash Flow Statement.
3. Infer the Budget and Budgetary control.
4. Summarize the concepts of Marginal costing and its applications.
5. Explain the appraisal methods of Capital Budgeting.
6. Discuss the concept and significance of accounting for managerial decisions.

UNIT I Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios.

UNIT II Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS3.

UNIT III Budget and Budgetary control – Meaning – importance and its Advantages – Preparation of purchase, production, production cost, sales, overhead cost, cash and flexible budgets.

UNIT IV Standard costing – Meaning, Advantages and its Limitations. Variance analysis – Significance - Computation of variances (Material and Labour variance only) -Marginal costing – CVP analysis – Break even analysis – BEP - Managerial applications – Margin of safety – Profit planning.

UNIT V Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

Note: Question paper shall consist of 80% Problems and 20% Theory

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. S.N.Maheswari, Management Accounting, Sultan Chand & Sons Publications, New Delhi
2. Sharma and Gupta, Management Accounting, Kalyani Publishers, Chennai.
3. R.Ramachandran and R.Srinivasan, Management Accounting, Sriram publication, Trichy

FURTHER READING:

1. R.S.N.Pillai & V. Baghavathi, Management Accounting, S.Chand & Co, Mumbai.
2. E.Gordon, P.Jeyaram, N.Sundaram & R. Jayachandran, Management Accounting, Himalaya Publishing House, Mumbai.
3. Reddy.T.S & Hari Prasath.Y, Management Accounting, Margham Publications, Chennai.
4. A. Murthi and S. Gurusamy, Management Accounting, Vijay Nicole Publications, Chennai.
5. Hingorani & Ramanathan Management Accounting, S.Chand & Co, New Delhi.

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)					
			1	2	3	4	5	6
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑	☑	☑	☑
	2	Communication skills	☑	☑	☑	☑	☑	☑
	3	Critical thinking	☑	☑	☑		☑	☑
	4	Research- related skills	☑	☑	☑	☑		☑
	5	Analytical reasoning	☑	☑	☑	☑	☑	☑
	6	Problem solving	☑	☑	☑	☑	☑	☑
	7	Team work	☑	☑	☑		☑	☑
	8	Moral and ethical awareness		☑	☑	☑	☑	☑
	9	Multicultural competence	☑	☑	☑	☑	☑	

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	VI	21BCO62C	Core: XVI ENTREPRENEURIAL DEVELOPMENT	5

COURSE LEVEL OUTCOMES:

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

1. Discuss the basic development of entrepreneurship as a profession.
2. Identify and implement systems for collecting and analyzing information to monitor the performance of a new firm.
3. Summarize the differences between an entrepreneurial venture and an ongoing business operation.
4. Explain the examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.
5. Illustrate the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.
6. Summarize the different modes of entering into entrepreneurship.
7. Infer the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.

UNIT I Entrepreneurship:

Entrepreneur - Entrepreneurship – Women Entrepreneurship – Rural Entrepreneurship – Factors affecting Entrepreneurial Growth - Entrepreneurial Motivation - Entrepreneurial Competencies - Entrepreneurial Mobility – Challenges to Entrepreneurship- Ethics and Entrepreneurship – Social Responsibility in Entrepreneurship - Entrepreneurial Development Programmes.

UNIT II Developing successful Business ideas:

Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps – Business Model – Functions of a Business Model - Business Modelling – Benefits of Business Modelling - Business Models to Business Plans.

UNIT III Start-Up:

Small Enterprises: An Introductory Framework – Project Identification and Selection – Project Formulation – Project Appraisal – Legal, Regulatory and Statutory Body – Clearance Approvals and NOC – Compliance – Financing of Enterprise - Boot Strapping - Ownership Structures.

UNIT IV Support:

Institutional Finance to Entrepreneurs – Lease Financing and Hire-Purchase – Institutional Support to Entrepreneurs – Taxation Benefits to Small-Scale Industries – Government Policy for Small-Scale Enterprises.

UNIT V Development:

Accounting for Enterprises - Break-Even Analysis – Elements of Financial Statements- Growth Strategies – Intellectual Property – Innovation – Knowledge Management – Leadership and Governance – Sickness and Rehabilitation – Application of Electronic Commerce.

PEDAGOGY STRATEGIES:

- Board and chalk lectures
- Power point slide presentation
- Seminars
- Assignments
- Group discussion
- Quiz

REFERENCES:

1. Khanka . S.S., *Entrepreneurial Development*, S.Chand & Co. Ltd., NewDelhi. 2017
2. Raj Shankar., *Essentials of Entrepreneurship*, Vijay Nicole ImprintsPrivate Ltd., Chennai. 2013.
3. Gupta. C.B. & Khanka S.S., *Entrepreneurship and Small Business Management*, Sultan Chand & Sons, 7th Revised Edition- 2017.

FURTHER READING:

1. Weihrich Heinz, Canice Mark V and Koontz Harold, *Management – A Global and Entrepreneurial Perspective*, Tata McGraw Hill Education Pvt. Ltd., 3rd Edition, 2011.
2. Desai Vasant, *Entrepreneurial Development and Management*, Himalaya Publishing House, 2007.
3. Bruce R. Barringer, R. Duane Ireland, *Entrepreneurship – Successfully Launching New Ventures*, Pearson Education, 2008.
4. Gupta C. B., Srinivasan N P, *Entrepreneurial Development*, Sultan Chand and Sons.
5. Barringer Bruce R., Ireland R. Duane, *Entrepreneurship - Successfully Launching New Ventures*, Pearson Education, 2008.

INTERNET RESOURCES:

1. www.ediindia.org,
2. www.internationalentrepreneurship.com,
3. www.startupdunia.com,
4. www.yuvaentrepreneurs.com,
5. www.indiastat.com,
6. www.entrepreneur.com

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)						
			1	2	3	4	5	6	7
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑	☑	☑	☑	☑
	2	Communication skills	☑	☑	☑	☑	☑	☑	☑
	3	Critical thinking	☑	☑	☑		☑	☑	☑
	4	Research- related skills		☑	☑	☑	☑		☑
	5	Analytical reasoning		☑	☑	☑	☑		☑
	6	Problem solving	☑	☑	☑	☑	☑	☑	☑
	7	Team work		☑	☑	☑	☑		☑
	8	Moral and ethical awareness	☑	☑	☑	☑	☑	☑	☑
	9	Multicultural competence	☑	☑	☑	☑	☑	☑	☑

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	VI	21BCO63C	Core: XVII BANKING THEORY, LAW AND PRACTICE	6

COURSE LEVEL OUTCOMES:

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

1. Discuss the major Provisions of Banking Regulations.
2. Bring out the Relationship that exist between Banker and Customer
3. Summarize the various types of Bank Accounts
4. Explain KYC Norms.
5. Discuss the essentials features of Negotiable Instruments.
6. Compare the different types of Endorsements with illustrations.
7. Illustrate the circumstances of a banker in refusing payment of cheque drawn by a customer.
8. Discuss the constitutes negligence under Sec131 of the N.I. Act
9. Extrapolate the Principles of good Lending.
10. Infer the different methods of charging a security

UNIT I Banking Legislations an Introduction

Banking Legislation – Provisions of Banking Regulations – Definition of Banker - Relationship Between Banker and Customer – General Relationship Between Banker and Customer – Obligations of Banker – Rights of Banker – Right of Appropriation Clayton's Rule – Pass Book – Legal Implications of Entries in Pass Book.

UNIT II Types of Bank Accounts

Types of Bank Accounts – Fixed Deposit Account – Savings – Current and Recurring Account – Features – Benefits - Account Opening Formalities - KYC Norms – Fixed Deposit Receipts – Non Residence Deposit Account – Currency(Domestic) Account – Senior Citizen Deposit Account – Flexi Deposit Account. Bank Customer: Bank Customer – Partnership Firm, Club – Joint Stock Company – Joint Hindu Family – Trust – Societies.

UNIT III Negotiable Instruments

Definition – Essential Features – Types – Comparison Between Cheque, Bills and Promissory Note – Cheque – Crossing – Types – Endorsement – Types of Endorsement – Holder in due Course Privileges – Holder for Value – Acceptance for Honour – Account – Reasons for Dishonour of a Cheque.

UNIT IV Paying and Collecting Banker

Precaution before Paying a Cheque – Payment in Due Course – Statutory Protection to Paying Banker – Material Alterations – Closing of an Account – Collecting Bank – Statutory Protection to Collecting Banker – Negligence Liability of Collecting Banker – Duties of Collecting Banker.

UNIT V Loans and Advances

Principles of good Lending – Forms of Unsecured Advances and Secured Advances – Advance Against Securities like Stock Exchange Securities, Document of title to Goods, Trust Receipts, Life Policy, Supply Bills – Fixed Deposit Receipt Mortgage – Types of Mortgage – Hypothecation – Pledge – Non-Performing Assets – Causes – Remedial Measures – Management of NPA – Debt Recovery Tribunal.

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentation
- Seminar
- Assignment
- Quiz
- Group discussion

REFERENCES:

1. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi
2. Tannan, ML 2015 Banking Law & Practice in India, Indian Law House, New Delhi
3. Panikar, KK 2015 Banking – Theory System, S.Chand & Co., New Delhi.

FURTHER READING:

1. Radhaswami,M & Basudevan, 2015, A Text Book of Banking,S.Chand&Co., New Delhi.
2. Khubchandran, BS, 2015,Practice and Law of Banking, MacMillan Pub.,New Delhi
3. Dr.S.Subba Rao and P.L Khanna, 2015, Principles & Practice of Bank Management, Himalya Publishing House, Mumbai.
4. Gurusamy S, 2017, Banking Theory Law & Practice, Tata McGrawHill, Uttarpradesh
5. Murali S. and Subbakrishna, 2015, Bank and Credit Management,Himalaya Publishing House, New Delhi.

INTERNET RESOURCES:

1. <https://ebooks.lpude.in>
2. www.msuniv.ac.in
3. <http://oms.bdu.ac.in>

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)									
			1	2	3	4	5	6	7	8	9	10
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	✓	✓	✓		✓	✓	✓			
	2	Communication skills	✓		✓	✓	✓	✓		✓	✓	✓
	3	Critical thinking		✓		✓		✓	✓			
	4	Research- related skills			✓					✓		✓
	5	Analytical reasoning	✓			✓	✓	✓		✓	✓	✓
	6	Problem solving	✓	✓			✓		✓	✓		✓
	7	Team work			✓	✓		✓		✓		✓
	8	Moral and ethical awareness	✓	✓	✓		✓		✓		✓	
	9	Multicultural competence		✓		✓			✓		✓	

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	VI	21BCO65S	Skill Based Subject-IV: BUSINESS TAXATION	7

COURSE LEVEL OUTCOMES:

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

1. Illustrate the system of Indirect taxes in India and the bases for the levy of indirect taxes.
2. Explain the reasons for the levy GST Identify the Structure of GST.
3. Discuss the concept of taxable supply and input tax credit. They are able to register for GST and file returns as per GST Rules
4. Extrapolate the concept of place of supply and can determine the nature of supply.
5. Infer the taxableevent of the levy of Customs duty in India and its Structure. And they are able to apply the rules of classification and valuation of goods for customs purpose.

UNIT I Indirect taxes – Meaning and Nature - Special features of Indirect Taxes- Contribution to government revenues - Taxation under the Constitution -Advantages and Disadvantages of Indirect Taxes.

UNIT II Good and Service Tax Introduction – Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST- Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017. Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.

UNIT III Levy and Collection under SGST/CGST Acts - Concept of supply - Composite and Mixed supplies - Composition Levy - Time of supply of goods and services -Value of Taxable supply. Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST- Registration procedure under GST- Concept of e-way Bill - Filing of Returns.

UNIT IV Levy and Collection under The Integrated Goods and Services Tax Act

2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax- Determination of nature of Supply- Inter-State supply and Intra-State supply- Place of Supply of Goods or Services - zero-rated supply.

UNIT V Introduction to Customs Laws in India – The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty- Exemptions from duty – Customs procedures for import and export - Meaning of Classification of goods - Methods of valuation of imported goods - Abatement of duty in damaged or deteriorated goods - Remission on duty on lost, destroyed or abandoned goods - Customs duty drawback.

Note: Question paper shall consist of 100% Theory only

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. R. Parameswaran and P.Viswanathan, Indirect Taxes: GST and Customs Laws, Kavin Publications-Coimbatore

FURTHER READING:

1. V.S. Datey, Indirect Taxes, Taxmann Publication(p) Ltd. New Delhi
2. Sathpal Puliana, Glimpse of Goods and service tax
3. Gaurav Gupta, Handbook of GST -Law and practice
4. SS Gupta, GST Law and Practice
5. V. Balachandran, Indirect Taxation, Sultan Chand & Co. New Delhi

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	2	Analytical reasoning		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	3	Research- related skills	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
	4	Scientific reasoning			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	5	Information/digital literacy		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	6	Problem solving			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	7	Cooperation/Team work	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	9	Self-directed learning			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	VI	21BCO6EL	Non-Major Elective Paper-II: GENERAL COMMERCIAL KNOWLEDGE - II	3

COURSE LEVEL OUTCOMES:

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

1. Illustrate the functions of RBI and commercial banks.
2. Infer the bills of exchange, promissory note and cheques.
3. Summarize the nature, objectives, principles and types of taxation.
4. Explain about E-commerce, its types and functions.
5. Discuss the types of investment avenues

UNIT I Banking – Definition – Functions of commercial banks and Reserve Bank of India

UNIT II Negotiable instruments – Definition – Characteristics – Types - Promissory note, Bill of exchange and Cheque – Definition and Features - Bill of exchange Vs Cheque - Crossing of Cheque.

UNIT III Tax – Meaning – Features – Objectives of Taxation – Principles - Types of tax- Direct Tax – Features, Merits and Demerits. Indirect Tax - Features, Merits and Demerits.

UNIT IV E-Commerce –Meaning and Definition-Types of E-Commerce- Functions of E-Commerce. E-Commerce and its Applications.

UNIT V Investment avenues – shares – debentures - mutual funds.

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Quizes
- Group discussion

REFERENCES:

1. Vinayakam & others, “General Commercial Knowledge” S. Chand Publishers

FURTHER READING:

1. S. Natarajan Dr. R. Parameswaran, “Indian banking” 2013 Edition, S Chand Publication.
2. Dr. N.P. Srinivasan and M. Periasamy, “Principles of Taxation” 2014 edition, Kalyani Publisher.
3. Francis J C,(1992), ‘Investment Analysis and Management’, McGraw-Hill, Delhi
4. Er. Meera Goyal, Dr. Sandeep Srivastava, ‘E-Commerce’, SBPS Publications

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge		☑		☑	☑
	2	Analytical reasoning	☑	☑		☑	☑
	3	Self-directed learning	☑		☑	☑	
	4	Reflective thinking		☑		☑	☑
	5	Information/digital literacy	☑	☑		☑	
	6	Problem solving		☑	☑		☑
	7	Cooperation/Team work	☑		☑		☑
	8	Moral and ethical awareness	☑		☑	☑	
	9	Lifelong learning	☑	☑	☑		☑

For B. Sc (Computer Science)

Year	Sem.	Subject Code	Title of the Paper	Hours/ Week
2021 -2022 onwards	IV	21BCS46A	Allied: BUSINESS ACCOUNTING	3

COURSE LEVEL OUTCOMES:

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

1. Prepare the basic books in accounting.
2. Infer the subsidiary books and its preparation.
3. Calculate the operating results and show the financial position of a business concern.
4. Fix selling price of a product through cost sheet, price the material issued to stores and calculate wages.
5. Prepare fixed and flexible budget.

UNIT I Introduction to Accounting: Accounting – definition and functions – accounting conventions concepts – systems of accounting –rules for double entry system of books keeping – preparation of journal and ledger accounting.

UNIT II Subsidiary Books: Subsidiary books – purchase books – sales books – purchase returns books - sales return books – cash books.

UNIT III Trial Balance and Final Accounts: Preparation of trial balance (except errors) – final accounts – manufacturing, trading, profit and loss accounts and balance sheet with simple adjustments.

UNIT IV Cost Accounting: Cost accounting– elements of costing – type of costing – preparation of sample cost sheets. Pricing of material issued – FIFO-LIFO, Simple and weighted– average methods. Labour cost accounting – calculation of wages and over time payable to workers – individual bonus plans – Halsay system and Rowan system

UNIT V Management Accounting: Budget and Budgetary control – Meaning – importance and its Advantages –Preparation of fixed and flexible budgets.

Note: Question paper shall consist of 60% Problems and 40% Theory

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. T.S. Grewal “Double Entry Books Keeping”, Sultan Chand & Sons Publ.
2. Jain SP and Narang K.L, (2012), Cost Accounting, Kalyani Publishers, Mumbai
3. Murthy A and Gurusamy S, (2017), Cost Accounting, Vijay Nicole Imprints, Chennai

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑	☑	☑
	2	Communication skills	☑	☑			☑
	3	Critical thinking	☑		☑	☑	☑
	4	Research- related skills			☑	☑	☑
	5	Analytical reasoning		☑	☑	☑	☑
	6	Problem solving	☑	☑	☑	☑	☑
	7	Team work	☑	☑	☑	☑	☑
	8	Moral and ethical awareness			☑	☑	☑
	9	Multicultural competence	☑			☑	☑

7 TEACHING LEARNING METHODOLOGIES

Dissemination of up-to-date knowledge, development of student's capability to use ideas and information, and their ability to test those ideas and evidence. The courses also aim for facilitating the personal development and capacity of students to plan and manage their own learning. Instead of using traditional teaching methods, new teaching methods and pedagogical tools are required to ensure the achievement of desired learning outcomes for each of the commerce courses. In view of the programme outcomes for B. Com. the suggested teaching methodologies, therefore, are:

- Class room lectures;
- Use of up-to-date textbooks, other learning resources;
- Use of internet to support and explore the knowledge;
- Use of case studies;
- Practical exercises for each course to augment the learning;
- Work experience through internship and fieldwork;
- Projects;
- Demonstrations;
- Group working;
- Simulations (e.g. computer based);
- Problem solving;
- Discussion and debate;
- Role play;
- Quizzes;
- Seminar presentations;
- Class presentations;
- Tutorials;
- Examination papers

8 ASSESSMENT AND OUTCOME MEASUREMENT

Methods of measuring student learning are often characterized as summative or formative assessments:

- Summative assessments: case study analysis, assessment and evaluation of internship reports, project report evaluation, tests, quizzes, and other graded course activities that are used to measure the performance of learner. They are cumulative and often reveal what students have learned at the end of a unit or the end of a course. Within a course, summative assessment includes the system for calculating individual student grades.
- Formative assessment: any means by which students receive input and guiding feedback on their relative performance to help them improve. It can be provided face-to-face in office hours, in written comments on assignments, through rubrics, and through emails.

An array of direct and indirect methods should be used based upon the above mentioned methodologies and assessment tools to assess the level of learning outcome(s) under each course with more weightage on ‘Formative Assessment’ to ensure that the learner improves during the teaching learning process. Direct measures require a learner to present or demonstrate their learning or produce work so that observers can assess how well students’ work or responses fit institution-or program-level expectations of outcomes. It includes examinations, field experience, internship, lab. reports, case studies, etc. as mentioned above under Teaching Learning Outcome Methodologies and Summative Assessment. Through the indirect measures, the observer would be able to infer student abilities, knowledge, and values based on an analysis of reported perceptions about student mastery of outcomes using the indirect measures. It includes classroom assessments.