

COMMERCE
LIST OF ALLIED COURSES

Semester	Course Code	Course Title
I	22UCOMA01	Principles of Management (B.Com. Cooperation)
	22UCOMA02	Consumerism (All B.Com Programmes)
II	22UCOMA03	Business Environment (B.Com. Cooperation)
	22UCOMA04	Banking Theory, Law and Practice (B.Com. CS)
	22UCOMA05	Principles of Marketing (B.Com. FA)
	22UCOMA06	Brand Management (B.Com. General & FA)
	22UCOMA07	Advertising Management (B.Com. Cooperation)
	22UCOMA08	Intellectual Property Rights (B.Com. BM & CS)
	22UCOMA09	Investment Management (B.Com. General)
	22UCOMA10	Project Management (B.Com. BM)
	22UCOMA11	Export Management (B.Com. Cooperation)
	22UCOMA12	Business Communication (B.Com. CA, CS & FA)

B.Com. (Finance and Accounting)

List of Allied Courses Offered to Other Departments

Semester	Course Code	Course Title
I	22UCOMA13	Financial Accounting - I
II	22UCOMA14	Financial Accounting – II

SEMESTER: I ALLIED: I PART:III	22UCOMA01 : PRINCIPLES OF MANAGEMENT	CREDITS:3 HOURS:4
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COURSE OBJECTIVES

- 1) To introduce the Concept, functions of Cooperative management.
- 2) To provide Knowledge about Cooperatives and other Management.
- 3) To identify the structure of a Cooperative organization along with the Departmentation.
- 4) To enable the students about Problems in Cooperative Organisation.
- 5) To explore the Cooperative Administrative system.

Unit I: Cooperative Management

Definition, objectives – features, management functions applied to Cooperatives.

Unit II: Management Structure of Cooperatives:

Management team, general body, board of directors – committees – chief executives and Office Management.

Unit III : Functional Areas of Management in Cooperatives:

Production, Materials, Financial, Personnel and Marketing.

Unit IV : Issues in Cooperative Management

Professionalisation – Management Development Programmes – Deofficialisation of Cooperative Management – Operational Efficiency of Cooperatives.

Unit V : Cooperative Administration

Departmental set-up – functional Registrars and their powers – legal provisions and administrative powers of the Registrar affecting the cooperatives.

COURSE OUTCOMES

- 1) Apply and practices for cooperative management functions in an organization.
- 2) Prepares a good planning for cooperative Administration.
- 3) Gains knowledge and develops the skills for managing the Cooperative society
- 4) Understands the various types of Cooperative Administration.
- 5) Familiarize the Cooperative management for best operational functions in other organization.

Text Books

- 1) L.M.Prasad, Principles of Management, Sultan Chand & Sons, New Delhi. 2006.
- 2) P.C. Tripathi and P.Reddy, Principles of Management, Margam Publications. 2011.
- 3) J.Jayasankar, Principles of Management, Margam Publications. 2012.

Supplementary Readings

- 1) Harold Koontz and Heinz Weihrich (2012) essential of management: an international & leadership perspective, 9th Edition, Tata McGraw-Hill Education, New Delhi
- 2) Earnest, Dale,(2015) Management Theory and Practice, McGraw Hill Publications, Tokyo
- 3) Kapur S.K., Principles and Practice of Management, S.K.. Publication ,1994

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	3	3	2
CO3	2	3	2	3	3
CO4	3	2	3	3	3
CO5	3	2	3	3	2

1 – Low, 2 – Moderate, 3 – High

SEMESTER: I ALLIED: I PART:III	22UCOMA02: CONSUMERISM	CREDITS:3 HOURS:4
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COURSE OBJECTIVES

- 1) To make students to acquire knowledge of consumerism.
- 2) To understand the fundamentals of Consumerism.
- 3) To know the Consumer Protection Act, 1986 and Consumer Protection Act 2006 (Amendments.)
- 4) To gain knowledge Consumer Protection Council.
- 5) To enable the redressal of consumer grievances.

Unit-I Introduction

Definitions of the term:-Consumer – Types of Consumer Appropriate authority – Complainant–Consumer dispute–Restrictive Trade Practice.

Unit- II Consumer Protection Act 1986

Introduction of Consumer Protection Act 1986–Objectives -Consumer Protection Act 2006 (Amendments)–Salient features.

Unit-III Various forms of Consumer Rights

The various Consumer Rights: -Right to Safety, Right to Information, Right to Choose, Right to be heard–Right against exploitation–Right to Consumer Education.

Unit-IV Consumer Protection Council

Consumer Protection Council: - Composition and Powers of National Commission, State Commission and District Consumer Forum.

Unit- V Redressal of consumer grievances

Redressal of consumer grievances- Goods & Services covered under Consumer Protection Act-Procedure for filing of complaints with District Forum, State Commission, National Commission.

COURSE OUTCOMES

At the end of the course, the students would be able to:

- 1) Understand the basic fundamentals of Consumerism
- 2) Apply the fundamentals of Consumer Protection Act and its Amendments.
- 3) Appraise various forms of consumer rights.
- 4) Evaluate the composition and powers of Consumer Protection Council.
- 5) Analyse the procedures for filing of complaints with various levels of Consumer forums.

Text Books

- 1) D. Regasurya Rao , Lecture on Tort and Consumer Protections Law, Asia Law House Hyderabad.
- 2) Prof. Rakesh, Consumer Protection Laws, Central – Law Agency
- 3) Khanna, Consumer Protection (Amendment) Act 2002, S. Chand & Sons. 2012.

Supplementary Readings

- 1) Dr.V.K.Agarwal, Consumer Protection (Law & Practice) Bharat Law House Pvt. Ltd
- 2) H.D.Pithawalla, The Consumer Protection Act 2019, C. Jamnadas & Co
- 3) Avtar Singh, Consumer Protection (Law & Practice), Eastern Book Co.

OUTCOME MAPPING

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	2
CO2	3	2	3	2	3
CO3	2	3	2	2	3
CO4	2	3	3	3	2
CO5	3	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: II ALLIED: II PART:III	22UCOMA03: BUSINESS ENVIRONMENT	CREDITS:3 HOURS:4
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COURSE OBJECTIVES

- 1) To know and analysis different business environment.
- 2) Conduct a business analysis of the local environment.
- 3) Understand the major problems in Indian Economy.
- 4) Know about five year planning and LPG on different sectors.
- 5) Explain the concept of social and political responsibilities of Business.

UNIT I: Indian Business Environment:

Meaning of Business Environment, Factors affecting environment to the business, Internal and external environment, micro environment, macro environment.

UNIT II: Economic Environment:

Business and economic environment – Economic Systems – Economic parameters and their impact on business – Economic reforms – Liberalisation; Privatisation; Globalisation – Impact on LPG on different sectors, Foreign Investments – MNCs.

UNIT III: Political and Legal Environment

Political Institutions – Legislative – Executive and judiciary – Constitution of India – Fundamental rights – Directive Principles of State policy – Business Responsibilities to Government – Government responsibilities to business – Legal framework of Business

UNIT IV: Socio-Cultural Environment

Business and Society – Objectives of Business – Social Responsibilities of Business – Business and culture – Cultural dimensions – Social audit – Nature – Evolution – benefits – Social Audit in India – Business Ethics – Nature Sources – Managing Ethics – Corporate Governance – Nature and Mechanism.

UNIT V: Natural and Technological Environment

Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology.

COURSE OUTCOMES

- 1) Understanding the basic of concept of Business Environment.
- 2) Gained knowledge on Economic Systems.
- 3) Acquired knowledge on Political and Legal Environment
- 4) To Inculcate the Socio-Cultural Environment
- 5) Obtained Knowledge on technological leadership and followership

Text Books

- 1) Francis Cherunilam, Business Environment Text and Cases, Himalaya Publishing House, Text and Cases, Himalaya Publishing House.
- 2) K. Aswathappa: Essentials of Business Environment, Himalaya Publishing House, New Delhi
- 3) Joshi Rosy Kapoor Sangam, Business Environment, Kalyani Publishers, Ludhiana

Supplementary Readings

- 1) Veena Keshav Pailwar, Business Environment, Prentice Hall of India Private Limited.
- 2) Dr.K.Chidambaram and Dr.V.Alagappan, :Business Environments, Vikas Publishing House Pvt Ltd., New Delhi.
- 3) Dr.S.Sankaran, Business Environment, Margham Publications

OUTCOME MAPPING

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PO – Programme Outcome, CO – Course outcome, 1 – Low, 2 – Moderate, 3 – High
(Preferably use 2 or 3 levels)

SEMESTER : II ALLIED: II PART : III	22UCOMA04: BANKING THEORY, LAW AND PRACTICE	CREDITS:3 HOURS:4
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COURSE OBJECTIVES

1. To understand need for banking regulation
2. To identify the various traditional and modern function of commercial banks
3. To analyse the various types of bank accounts
4. To enhance the knowledge about negotiable instrument
5. To explain the various lending process and precautions to be taken by the banker.

Unit I :Banking Regulation act and RBI

Banking Regulation Act, 1949 – Banking meaning definition role of Banks and Economic Development. Central Banking and Role of RBI and their functions - Credit Control.

Unit II :Commercial Banks

Meaning - Definition – Functions – E-Banking – ATM Cards, Debit cards, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – Credit Creation and Credit Control – Role of SBI in the Economic Development of India.

Unit III :Types of Bank Accounts

Savings Account, Current Account - Types of Deposit Account – Fixed and Recurring Deposits Account – Procedure for opening of an Account – Types of customers (Individuals, firms and Companies) – Importance of CRM – Customer grievances and redressal – Ombudsman.

Unit IV :Negotiable Instruments

Meaning - Promissory Note – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Dishonour of Cheques – Paying Banker – Rights, Duties and Statutory Protection to Paying Banker – Collecting banker – Rights and Duties.

Unit V:Principles of Lending

Types of Loans – Precautions to be taken by a banker while lending against LIC Policies, Shares, Gold, Silver Ornament and Jewellery

COURSE OUTCOMES

At the completion of the course, the learner would be able to:

1. Understand the significance of Banking Regulation Act.
2. Evaluate the role of commercial banks in economic development.
3. Appraise the various types of bank accounts.
4. Differentiate the uses of various types of negotiable instruments.
5. Analyse the different types of loans.

Textbooks

1. K.P.M.&Varshney, Banking Theory Law & Practice - Sundaram,. Sultan Chand & Sons, New Delhi.
2. Gurusamy.S, Banking Theory Law and Practice, Tata McGraw Hill, New Delhi.
3. Radhasamy & Vasudevan, Text Book of Banking, Sultan Chand & Sons, New Delhi.

Reference Books

1. Gordon,E.Natarajan, Banking Theory Law & Practice- Himalaya Publishing House, Mumbai.
2. D. Santhanam, Banking Law &Practice, Margham Publications, Chennai.
3. M.L.Tannan, Banking Law and Practice, India Book House, NewDelhi.
4. Rajesh, Banking Theory Law and Practice, Tata McGraw Hill, NewDelhi.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
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CO3	3	3	3	2	3
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Match the COs with the POs and specify the correlation level,
i.e. 1 – Low, 2 – Moderate, 3 – High

SEMESTER: II ALLIED: II PART:III	22UCOMA05: PRINCIPLES OF MARKETING	CREDITS:3 HOURS:4
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COURSE OBJECTIVES

- 1) To understand the modern marketing concepts.
- 2) To get knowledge on product mix, branding, and packaging.
- 3) To analyse the various pricing policies.
- 4) To compare the services of different kinds of middlemen.
- 5) To apply the various techniques of sales promotion and advertising in marketing the product.

Unit –I Introduction

Market- Meaning- Definition- Classification of markets. Marketing – Meaning – Definition - Modern marketing concepts - 4 P's of Marketing Mix, 4 A's of Marketing - Role of Marketing in Economic Development-Market Segmentation-Meaning-Bases for Market Segmentation.

Unit-II Product

Meaning- Features-Classification of products - Product Innovation-New Product Development-Product Life Cycle- Branding- Meaning- Advantages and Limitations. Packaging – Meaning – Kinds – Labeling – Meaning-Advantages and Limitation.

Unit -III Pricing

Meaning - Importance - Objectives- Factors affecting pricing decisions - Pricing Policies- Procedure for price determination- Kinds of Pricing.

Unit-IV Distribution Channels

Meaning-Importance- Function and Kinds of Middlemen - Agents and Merchant Middlemen-Wholesalers - Services rendered by wholesalers - Retailers– Services rendered by retailers.

Unit-V Promotion

Sales Promotion - Personal Selling – Meaning – Purpose – Types – Advantages - Limitations - Advertising- Meaning and Definition– Medias – Advantages- Limitations – Introduction to Cinema Advertising, Social Media Advertising, Web Advertising, and Mobile Advertising.

COURSE OUTCOMES

After completing this course, the student will be able to:

- 1) Understand the basic concept of marketing.
- 2) Learn the classification of products, product life cycle, branding, packing and labeling.
- 3) Understand the pricing mechanism of marketing.
- 4) Know the basic aspects of the channels of distribution.
- 5) Articulate sales promotional techniques used in modern marketing.

Text Books

- 1) Pillai, R.S.N.& Bagavathi. *Modern Marketing Principles & Practices*. New Delhi, India: S. Chand & Co Ltd.
- 2) Rajan Nair & Sanjith R Nair, *Marketing*, New Delhi, India: S. Chand & Co Ltd.
- 3) Kotler, P. (2020). *Marketing Management*. New Delhi, India: Prentice Hall of India.

Supplementary Readings

- 1) Kotler, P., Armstrong, G. (2005). *Marketing: An Introduction*. United Kingdom: Pearson/Prentice Hall.
- 2) Futrell, C., Stanton, W. J. (1987). *Fundamentals of Marketing*. Singapore: McGraw-Hill.
- 3) Still, R. R., Govoni, N. A. P., Cundiff, E. W. (1976). *Fundamentals of Modern Marketing*. India: Prentice-Hall.
- 4) Rajan Nair, N. (2020). *Marketing Management: Text and Cases*. New Delhi, India: Sultan Chand & Sons.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	2	2	3	2	2
CO2	2	3	2	3	3
CO3	2	2	3	2	3
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CO5	2	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: II ALLIED: II PART: III	22UCOMA06: BRAND MANAGEMENT	CREDITS:3 HOURS:4
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COURSE OBJECTIVES

- 1) To understand the concepts, importance and characteristics of brand
- 2) To develop and establish the brand positioning
- 3) To assess the application of brand identify, brand image and brand loyalty.
- 4) To evaluate the brand extension opportunities.
- 5) To measure the sources and outcome of brand equity.

Unit I: Introduction to Brand

Branding Concepts – Branding Challenges and Opportunities - Concepts, Importance and Characteristics of Brand Management – Branding Decision – Issues Associated with affected Brand Names.

Unit II: Brand Positioning

Origin – Meaning – Identifying and Establishing Brand Positioning – Positioning Guidelines – Defining and Establishing Brand Mantras – Internal Branding – Brand Audits.

Unit III: Brand Communication

Brand Identity – Six facets of Brand Identity – Sources of Identify – Factors affecting Brand Identity – Brand Image – Brand Personality – Value, Characteristics and Creating Brand Personality – Brand Loyalty, Retention, Brand Variety and Multiple Brand Loyalty in India.

Unit IV: Leveraging Brands

Brand Extensions - Merits & Demerits – Evaluating Brand Extension Opportunities – Extension Guidelines based on Academic Research - Reinforcing Brands - Revitalising Brands –Adjustments to the Brand Portfolio.

Unit V: Measuring Brand Performance

Developing a Brand Equity Measurement and Management System – Measuring Sources of Brand Equity – Measuring Outcomes of Brand Equity.

COURSE OUTCOMES

After completing this course, the student will be able to:

- 1) Understand the concepts relating to the brand and the issues associate with affected brand names.
- 2) Examine the process of brand positioning and its guidelines.
- 3) Integrate the uses of brand identify, brand image and brand loyalty.
- 4) Evaluate the merits and demerits brand extension and reinforce as well as revitalize brands.
- 5) Measure the brand performance.

Text Books

- 1) Ranjeet Varma, 2009, *Brand Management*, 1st Edition, University Science Press.
- 2) Kapferer, 2008, *Strategic Brand Management*, 4th Edition, Kogan Page, New Delhi.
- 3) Kevin Lane Keller, 2008, *Strategic Brand Management*, 3rd Edition, PHI/Pearson, New Delhi.

Supplementary Readings

- 1) Harsh Varma, 2007, *Brand Management*, 2nd Edition, Excell Books, New Delhi.
- 2) Subroto Sengupta, 2004, *Brand Positioning Strategies for Competitive Advantage*, 2nd Edition, Tata McGraw Hill.
- 3) Chandrasekar, 2006, *Product Management – Text and Cases*, Himalaya Publications.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	3	3
CO2	2	3	2	3	3
CO3	2	2	3	2	3
CO4	3	2	2	3	3
CO5	2	3	3	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: II ALLIED: II PART:III	22UCOMA07: ADVERTISING MANAGEMENT	CREDITS:3 HOURS:4
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COURSE OBJECTIVES

- 1) To introduce the evolution of Advertisement Management
- 2) To understand the contributions of Advertising in sales promotion
- 3) To understand the Planning Procedure of Advertising management.
- 4) To brief the various functions of Advertising management
- 5) To inculcate the importance of Advertising management

UNIT-I: INTRODUCTION TO ADVERTISING:

Advertising - Definition - Importance - Classification of advertisements - Functions of Advertising - Objectives - Advertising and Direct Marketing: Advertising - Determinants of Advertisability - Causes for advertisement failure - Direct marketing - Definition - Growth of direct marketing - Causes - Process of Direct marketing.

UNIT-II: ADVERTISING & SALES PROMOTION:

Sales Promotion - Definition - Types - Features - Increasing importance - Reasons - Advantages and disadvantages of the combination of advertising and sales promotion - Advertising and Public Relations/Publicity: Public Relations - Definition - Publicity - Meaning - Advertising, PR and publicity - Advantages and Disadvantages.

UNIT-III: PLANNING FOR ADVERTISING:

Strategic planning - Marketing plan - Advertising objectives - Communication response pyramid - Advertising Department - Organizing for advertising department - Functions of advertising management.

UNIT-IV: ECONOMIC EFFECTS OF ADVERTISING:

Explicit role of advertising - Indirect role of Advertising - Economic effects - Social Effects of Advertising: Benefits of Advertising - Impact of Advertisements on children - Women in Advertising. '

UNIT-V: ETHICS IN ADVERTISING:

` Criticism of Advertising - Controversial effects of advertising - Puffery - Shock - Advertisements - Subliminal advertising- Regulating bodies in India.

COURSE OUTCOMES

- 1) Understands the principles and philosophies of sales Promotion
- 2) Explores contribution of Advertisement Management
- 3) Gains knowledge and develops the skills for Advertising Agencies.
- 4) Students may Gains knowledge on Integrated Advertising Program
- 5) Learns the system of Cooperative education, training and extension

Text Books

- 1) Advertising & Promotion: Belch & Belch, Tata McGraw Hill
- 2) Advertising: Sontakki, Himalaya Publishing House
- 3) Advertising Planning and implementation: Sharma and Singh, Prentice Hall

Supplementary Readings

- 1) Advertising Management Concepts and Cases: Mahendra Mohan, Tata McGraw Hill.
- 2) Promotion Management: Burnelt, Tata McGraw Hill.
- 3) Advertising and popular, culture-Sage Publications 1996 Mary Cross, Advertising and Culture-Prentice Hall 2001.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
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PO – Programme Outcome, CO – Course outcome, 1 – Low, 2 – Moderate, 3 – High
(Preferably use 2 or 3 levels)

SEMESTER : II ALLIED: II PART : III	22UCOMA08: INTELLECTUAL PROPERTY RIGHTS	CREDITS:3 HOURS:4
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COURSE OBJECTIVES

1. To introduce fundamental aspects of Intellectual property Rights.
2. To disseminate knowledge on patents, patent regime in India and abroad and registration aspects.
3. To explain the concept of copyrights and its related rights and registration aspects.
4. To evaluate the registration aspects of trademarks.
5. To assess the procedure for registration of Design, Geographical Indication (GI), Plant Variety and Layout Design Protection.

Unit I :Overview of Intellectual Property

Introduction and the need for intellectual property right (IPR) – Kindsof Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design – Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India : Genesis and development – IPR in abroad - Major International Instruments concerning Intellectual Property Rights: ParisConvention, 1883, the Berne Convention, 1886, the Universal Copyright Convention, 1952, the WIPO Convention, 1967,the Patent Co-operation Treaty, 1970, the TRIPS Agreement, 1994.

Unit II :Patents

Patents - Elements of Patentability: Novelty, Non Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter - Registration Procedure, Rights and Duties of Patentee, Assignment and licence , Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties - Patent office and Appellate Board

Unit III :Copyrights

Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings - Registration Procedure, Term of protection, Ownershipof copyright, Assignment and licence of copyright - Infringement, Remedies & Penalties – Related Rights - Distinction between related rights and copyrights

UnitIV :Trademarks

Concept of Trademarks - Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) - Non Registrable Trademarks - Registration of Trademarks - Rights of holder and assignment and licensing of marks - Infringement, Remedies & Penalties - Trademarks registry and appellate board

Unit V: Design and Geographical Indication (GI)

Design: meaning and concept of novel and original - Procedure for registration, effect of registration and term of protection Geographical indication: meaning, and difference between GI and trademarks - Procedure for registration, effect of registration and term of protection.

COURSE OUTCOMES

At the completion of the course, the student would be able to

1. Understand the fundamental aspects of Intellectual property Rights.
2. Evaluate the registration procedure of patents and penalties for infringement.
3. Explain the concept of copyrights and its related rights and registration aspects.
4. Assess the registration aspects of trademarks.
5. Judge the procedure for registration of Design, Geographical Indication (GI), Plant Variety and Layout Design Protection.

Textbooks

1. Nithyananda, K V. (2019). *Intellectual Property Rights: Protection and Management*. India, IN: Cengage Learning India Private Limited.
2. Neeraj, P., & Khusdeep, D. (2014). *Intellectual Property Rights*. India, IN: PHI learning Private Limited.
3. Subramanian, N., & Sundararaman, M. (2018). *Intellectual Property Rights*

Supplementary Readings

1. Ahuja, V K. (2017). *Law relating to Intellectual Property Rights*. India, IN: Lexis Nexis.
2. World Intellectual Property Organisation. (2004). *WIPO Intellectual property Handbook*. Retrieved from
3. Journal of Intellectual Property Rights (JIPR); NISCAIR .

OUTCOME MAPPING

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CO1	3	3	2	3	3
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Match the COs with the POs and specify the correlation level,
i.e. 1 – Low, 2 – Moderate, 3 – High

SEMESTER: II ALLIED: II PART:III	22UCOMA09: INVESTMENT MANAGEMENT	CREDITS:3 HOURS:4
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COURSE OBJECTIVES

- 1) To enable the students to apply various tools and techniques of Investment and risk management.
- 2) To provide knowledge on various investment avenues that benefits the individual and nation
- 3) To provide knowledge on security investment
- 4) To provide knowledge on Risk and return
- 5) To provide knowledge on Fundamental Analysis of investment

Unit I : Introduction

Investment Meaning- Investment Vs. Speculation- Investment Vs Gambling- Important factors favorable for investment program- stages in investment - investors classification.

Unit II: Security Investment

Meaning- Bonds- Preference Shares- Equity shares- Derivatives- Options- Swaps- Futures- Mutual funds.

Unit III: Non Security Investment

Meaning- Government Securities- Life Insurance- UTI- Commercial banks- Provident fund- Post office schemes- National Savings Schemes- Fixed Deposit Schemes.

Unit IV: RISK AND RETURN

Meaning- Historical and Expected return- Types of risk- Measurement of risk

Unit V: Fundamental And Technical Analysis

Meaning- Economy, Industry and Company Specific analysis- Tools for technical analysis- Charts, Support and Resistant level analysis.

COURSE OUTCOMES

On Successful completion of the course, student will be able to

1. Understand the Fundamentals of Investment
2. Gain Knowledge pertaining to Security Investment.
3. Acquire Knowledge about Non Security Investment.
4. Impart knowledge on Scientific reasoning about Risk and Return.
5. Familiarize the Reflective thinking through Fundamental and Technical Analysis

Text Books

- 1) Investment Management, Preeti Singh, Himalaya Publishing House. New Delhi. 2014
- 2) Investment Analysis and Portfolio Management, Prasanna Chandra, Tata McGraw - Hill Publishing Company Limited, New Delhi
- 3) Investment Management Security Analysis and Portfolio Management, Natarajan L, Margham Publication, Chennai

Supplementary Readings

- 1) Investment and Securities Market in India, Avadhani VA, Himalaya Publishing House, Mumbai
- 2) Investment Management, Security Analysis and Portfolio Management, Bhalla VK, S.Chand and Company Ltd, New Delhi
- 3) Investment Management, Yogesh Maheswari, PHI Learning Pvt.Ltd, New Delhi

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SEMESTER:II ALLIED - II PART:III	22UCOMA10: PROJECT MANAGEMENT	CREDITS:3 HOURS:4
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COURSE OBJECTIVES

1. To understand the basic concept of project management
2. To know cost planning tools and techniques
3. To learn about the project appraisal
4. To understand the Management Techniques of project
5. To know the classifications and contents of project report

Unit I: Introduction to Project Management

Meaning Project – Characteristics of Project– Project Life Cycle Phases– Meaning of Project Management - Role of a project manager.

Unit II: The Planning Process

Work Break down Structure, Cost Planning Tools and Techniques– Time Planning Tools and techniques.

Unit III: Project Appraisal

Technical feasibility– Economic feasibility–Appraising under risk and uncertainty – Social cost benefit analysis

Unit IV: Project Management Techniques

Network analysis, Network techniques– PERT and CPM— Control system– Control of constraints– Resources considerations in Projects. Project Management soft wares – advantages.

Unit V: Project Report

Meaning and importance of Project report– Characteristics and objectives of Project report– Project classification–Preparation of Project report (contents)

COURSE OUTCOMES

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

- 1) To understand the characteristics of project and project life cycle phases
- 2) To gain knowledge on cost planning tools and techniques
- 3) To learn about Technical and Economic feasibility
- 4) To gain knowledge on PERT , CPM and Management Softwares
- 5) To prepare project report

Text Books

1. Prasanna Chandra, 2005, Projects: Planning, Analysis, Selection, Implementation & Review, Tata McGraw-Hill Publishing Company Ltd., New Delhi,
2. Chandra, P. 2005, Projects. Tata McGraw Hill, New Delhi

3. P Gopalkrishnan & V E Ramamoorthy : Text Book of Project Management, McMillan ,New Delhi

Supplementary Readings

1. Harvey Maylor, Project Management, Pearson Education, New Delhi, 2nd Edition.
2. Project Management-Gray & Larson-Tata McGraw Hill, New Delhi
3. Prasanna Chandra, Project Management, Tata McGraw Hill, New Delhi

OUTCOME MAPPING

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CO4	3	3	3	3	2
CO5	3	3	3	2	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High

SEMESTER: II ALLIED: II PART:III	22UCOMA11: EXPORT MANAGEMENT	CREDITS:3 HOURS:4
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COURSE OBJECTIVES

- 1) To introduce the Economy and Exports Management
- 2) To understand the Institutional Infrastructures for Exports
- 3) To understand the Export Promotion Measures.
- 4) To brief the various Trade Policy in India
- 5) To inculcate the importance of International Trade Promotion Agencies

Unit –I Indian Economy and Exports Export Marketing

Meaning, scope, Difference between Export Marketing & Domestic Marketing
International Marketing Environment: Factors, Theory of Cost Comparative Advantage

Unit-II Institutional Infrastructures for Exports

India's Current EXIM (Foreign Trade) Policy- Export Promotion Agencies: Export Promotion Councils, Commodity Board & FICCI Service Organisations: ITPO, FIEO, IIFT

Unit –III Export Assistance

Need for Export Assistance Export Promotion Measures Deemed Exports, Star Export-Houses, Assistance for reducing Price Disadvantage, Assistance in area of marketing Special Economic Zones (SEZs)

Unit –IV Strategy for Trade Policy in India

General Developments during planning period. Recent World trade Scenario, Recent changes in trade policy, Trade agreements

Unit –V Identification of Markets for Exports

International Trade Promotion Agencies: WTO, IMF, UNCTAD Regional Economic Groups: EU, ASEAN, SAARC, NAFTA

COURSE OUTCOMES

- 1) Understands the principles of Economy and Exports
- 2) Explores Institutional Infrastructures for Exports
- 3) Gains knowledge and develops the skills for Export Assistance.
- 4) Students may Gains knowledge on various Trade Policy in India
- 5) Learns the Identification of Markets for Exports Business.

Text Books

- 1) Export Management: TAS BalaGopal, Himalaya Publishing House
- 2) International Marketing Management: V. L. Varshney & B. Bhattacharya
- 3) Export Marketing: B. s. Rathore & J. S. Rathore, Himalaya Publishing House

Supplementary Readings

- 1) Export Marketing: Acharya & Jain, Himalaya Publishing House
- 2) Foreign Trade-Review: Indian Institute of Foreign Trade
- 3) International Business: Dr. R. Chandran, Jaico Publishing House

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	2	2	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome, 1 – Low, 2 – Moderate, 3 – High
(Preferably use 2 or 3 levels)

SEMESTER: II ALLIED: II PART:III	22UCOMA12: BUSINESS COMMUNICATION	CREDITS:3 HOURS:4
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COURSE OBJECTIVES

- 1) To understand the concepts and basic functions of Communication.
- 2) To identify the various levels of organizational communication and its process.
- 3) To train the students in effective business writing.
- 4) To draft effective business correspondence with clarity.
- 5) To have knowledge of the various traditional and modern equipments used for communication.

UNIT – I Essentials of Effective Business Letters

Business Correspondence – Need – Functions – Kinds of Business Letters – Essentials of an Effective Business Letter - Layout.

UNIT – II Business Letters and Personnel Correspondence

Business enquiries and replies - Credit and status enquiries – Placing and fulfilling orders

- Complaints and adjustments - Collection letters - Circular letters - Sales letters. Application for employment – References – Testimonials – Letters of appointment-Confirmation -Promotion-Retrenchment and resignation.

UNIT – III Bank, Insurance, Agency and Secretarial Correspondence

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

UNIT – IV Office Correspondence

Report Writing-Agenda, Minutes of Meeting – Memorandum– Office Order – Circular –Notes.

UNIT – V Modern Forms of Communication

Fax – Email – Video Conferencing – Internet –Websites and their uses in Business.

COURSE OUTCOMES

After completing this course, the student will be able to:

- 1) Imbibe the meaning of business correspondence and essentials of effective business letters.
- 2) Identify the different types of organizational correspondence.
- 3) Acquire skills to draft letters on Bank, Insurance, Agency and secretarial correspondence.
- 4) Learn the mechanism of writing business reports and drafting other forms of communications viz. Orders, Memo, Agenda, and Minutes.
- 5) Familiarize with the modern forms of business communications.

Text Books

- 1) R.S.N.Pillai and Bagavathi , Commercial Correspondence and Office Management-, S.Chand and Co.Ltd. NewDelhi.
- 2) M.S.Ramesh, C.C.Pattanshetti , Business Communication-, R.Chand & co,NewDelhi.
- 3) Business Communication – Homai Pradhan, D.S. Bhende, Vijaya Thakur, Bombay. Himalaya Publishing House.

Supplementary Readings

- 1) M.S.Ramesh, C.C.Pattanshetti, Madhumathi.M. Kulkarni, Business Communication , S.Chand & co, New Delhi.
- 2) Penrose, Rasberry, Myers Thomson , Advanced Business Communication , South Western Publishers, Bangalore.
- 3) Pearce, Figgins, Golen , Business Communication, John Wiley & Sons, NewYork.
- 4) Raymond, John. D. Petit , Business Communication , All India Traveller Book Seller, New Delhi.

OUTCOME MAPPING

Cos	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2
CO2	3	3	3	2	3
CO3	3	3	3	3	3
CO4	3	3	2	3	2
CO5	3	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: I ALLIED: I PART:III	22UCOMA13: FINANCIAL ACCOUNTING - I	CREDITS:3 HOURS:4
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COURSE OBJECTIVES

- 1) To understand the basic Principles and practical Applications of Accounting.
- 2) To have practical knowledge in the preparation of Double Entry System.
- 3) To acquire knowledge about Depreciation accounting
- 4) To gain expertise in preparation of Bank Reconciliation Statement.
- 5) To draft the Final Accounts as per the Accounting Standards.

Unit-I Introduction

Accounting - Meaning - Definition- Need for Accounting –scope of Accounting – Branches of Accounting – Methods of Accounting – Types of accounts – Accounting rules – Book Keeping and Accounting – Advantages and limitations of accounting – Accounting concepts and conventions- Journal – Introduction – Meaning – Transaction analysis for journal entries – Ledger –Meaning– Difference between journal and ledger.

Unit-II Subsidiary Books and Trial Balance

Subsidiary books – Meaning benefits of subsidiary books – preparation of individual subsidiary books – purchase – sales – purchase returns – sales returns – cash book – single column, Double column and Triple column cash book.

Trial Balance – Introduction – Meaning – Definition – Objectives – Errors not disclosed by trial balance – Errors disclosed by trial balance.

Unit-III Bank Reconciliation Statement

Introduction – Meaning – Definition – Causes for differences between cash book and pass book- Method of preparation of Bank Reconciliation statement.

Unit-IV Depreciation Accounting

Depreciation-Introduction, meaning, causes, factors affecting the amount of depreciation. Methods of providing Depreciation – Straight line method and written down value methods only.

Unit-V Final Accounts of Sole Trader

Final Accounts – Introduction – Preparation of manufacturing account – Trading account - profit and loss account – Balance sheet – Adjustments (Simple).

COURSE OUTCOMES

After completing this course, the student will be able to

- 1) Know the basic and fundamental aspects of financial accounting.
- 2) Acquire skills to prepare Subsidiary Books and Trial Balance.
- 3) Understand the concept of cash book and pass book and prepare Bank Reconciliation Statement.

- 4) Apply the procedures and methods of providing depreciation.
- 5) Prepare final accounts and balance sheets of sole trader concern.

Text Books

- 1) Jain, S.P., Narang, K.L., (2020). Simmi Agrawal & Monika Sehgal. *Financial Accounting*. New Delhi: India: Kalyani publishers,.
- 2) Reddy, T.S. & Murthy A., *Financial Accounting* . Chennai, India: Margham Publications,
- 3) Maheswari S.N. & Maheswari, S.K. (2005), *Financial Accounting*, New Delhi, India: Vikas Publishing House Pvt Ltd.

Supplementary Readings

- 1) R.L. Gupta & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand& Sons,
- 2) R.L. Gupta & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
- 3) S.P. Jain & K.L. Narang, (2004), *Advanced Accountancy Volume I*, New Delhi, India: Kalyani Publishers.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	3	3
CO2	2	2	2	3	3
CO3	3	2	3	2	3
CO4	3	3	3	3	3
CO5	2	2	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: II ALLIED: II PART:III	22UCOMA14: FINANCIAL ACCOUNTING - II	CREDITS:3 HOURS:4
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COURSE OBJECTIVES

- 1) To promote knowledge about calculation of Average Due date.
- 2) To understand the branch accounts and its types.
- 3) To have practical knowledge in the preparation of departmental accounting.
- 4) To acquire practical knowledge in Partnership accounts – Admission.
- 5) To enrich the understanding about Partnership accounts –Retirement and Death of a partner.

Unit-I: Average Due Date

Average Due Date – meaning of Average due date – Uses of Average due date- basic problems in average due date – calculation of interests.

Unit-II: Branch Accounts

Branch – Meaning - Types of branches - Department branches – difference between branch and Department– Preparation of trading account of branches under debtor system–Stock and debtors’ system–whole sale branch system and Final account systems.

Unit-III: Departmental Accounts

Introduction –Allocation of expenses – Calculation department purchase Inter departmental transfers at cost price – Selling price –Preparation of trading and Profit & Loss account of the department.

Unit-IV: Partnership – Admission of Partners

Partnership – Accounting Treatments – Admission of partner –Adjustments Regarding profit sharing Ratio, Goodwill and Capital (simpleproblems).

Unit-V: Partnership – Retirement and Death of Partners

Partnership –Accounting Treatments – Retirement of partner – Death of partner- Adjustments Regarding profit sharing Ratio, Goodwill and Capital (simpleproblems).

COURSE OUTCOMES

At the end of the Course, the students should be able to demonstrate.

- 1) Understand the concept and gain the knowledge on Average Due Date.
- 2) Be familiar with the nuances of different systems of accounting followed for Branches.
- 3) Acquire the Knowledge about Departmental Accounts.
- 4) Be acquainted with the accounting treatments required for admissionof partners in Partnership firms.
- 5) Understand the accounting procedures involved in the retirementand death of partners in Partnership firms.

Text Books

- 1) Jain, S.P., Narang, K.L., (2020). Simmi Agrawal & Monika Sehgal. *Financial Accounting*. New Delhi: India: Kalyani publishers,.
- 2) Reddy, T.S. & Murthy A., *Financial Accounting* . Chennai, India: Margham Publications,
- 3) Maheswari S.N. & Maheswari, S.K. (2005), *Financial Accounting*, New Delhi, India: Vikas Publishing House Pvt Ltd.

Supplementary Readings

- 1) 1. R.L. Gupta & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand & Sons,
- 2) 2. R.L. Gupta & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
- 3) 3. S.P. Jain & K.L. Narang, (2004), *Advanced Accountancy Volume I*, New Delhi, India: Kalyani Publishers.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	3	3
CO2	2	2	2	3	3
CO3	3	3	3	2	3
CO4	3	2	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High