

MAZHARUL ULOOM COLLEGE (AUTONOMOUS)

(Established & Managed by the Ambur Muslim Educational Society)

Accredited by NAAC with Grade 'A' CGPA 3.23 in Cycle 3

Affiliated to Thiruvalluvar University, Vellore

Ambur 635802 (Tirupattur District)



COURSE STRUCTURE & SYLLABUS

(For the students admitted from year 2025-2026 onwards)

Programme: B.Com

Course: Corporate Secretaryship

Program Outcomes (POs)	
PO Code	Program Outcome Statement
PO1	Disciplinary Knowledge, Communication Skills and Critical Thinking Develop a sound understanding of core disciplines in commerce and management, demonstrate effective oral and written communication and apply critical thinking to evaluate real-world business challenges.
PO2	Problem Solving and Analytical Reasoning Identify analyze and solve business and financial problems using appropriate tools and logical reasoning with a data-driven approach.
PO3	Research-Related Skills and Team Work Acquire research skills to investigate business issues systematically and collaborate effectively in diverse teams to achieve organizational objectives
PO4	Scientific Reasoning and Reflective Thinking Apply principles of scientific inquiry and logical reasoning to assess economic and business scenarios and engage in reflective thinking for continuous personal and professional improvement.
PO5	Digital Literacy and Self-Directed Learning Use contemporary digital tools and platforms efficiently for commerce and management functions and cultivate the ability to learn independently and adapt to technological advancements.
PO6	Multicultural Competence and Moral & Ethical Awareness Demonstrate cultural sensitivity, inclusiveness and social responsibility, while upholding ethical values and integrity in personal, academic and professional spheres.
PO7	Leadership Qualities and Lifelong Learning Exhibit leadership skills, entrepreneurial mindset and decision-making abilities and embrace continuous learning for professional growth in a dynamic global environment.

Program Specific Outcomes (PSOs)	
PSO Code	Program Specific Outcome Statement
PSO1	A concrete exposure to the concepts of Accounting, General Laws, Finance, Governance, CSR and Management.
PSO2	Imparting specific knowledge on Company law and secretarial practice.
PSO3	Motivatetobecomeanentrepreneurandnurturetheentrepreneurialskills.
PSO4	Hands on training in GST and Income tax returns filing, Accounting Software, Corporate Correspondence, venture creation and industrial training.
PSO5	Train to develop managerial skills individually and collectively for better corporate management at local and global level.

Level	Definition	Key Actions
K1: Remembering	Ability to recall or recognize facts, terms, basic concepts, or answers without necessarily understanding them.	Retrieve, Memorize, Repeat, Define, Identify, Recognize
K2 : Understanding	Comprehending the meaning of information, interpreting or translating knowledge into your own words.	Explain, Describe, Summarize, Interpret, Paraphrase
K3: Applying	Using knowledge in new situations, such as solving problems or applying theories to real-world situations.	Use, Demonstrate, Implement, Calculate, Practice
K4: Analyzing	Breaking information into parts to explore understandings and relationships; identifying motives or causes.	Compare, Contrast, Categorize, Distinguish, Examine, Organize
K5: Evaluating	Making judgments based on criteria and standards, often involving checking and critiquing.	Judge, Critique, Justify, Assess, Prioritize, Recommend
K6: Creating	Putting elements together to form a new coherent whole or original product.	Design, Develop, Invent, Compose, Construct, Generate

Department of Corporate Secretaryship

SYLLABUS AND SCHEME OF EXAMINATIONS – I & II SEMESTER

Sem	Course Code	Part	Course Category	Course Title	Ins. Hrs/ Week	Credit	Marks		Total
							CIA	ESE	
Semester I	25BLU10 / 25BLT10	I	Language–I (Tamil / Urdu)	Language - Tamil / Urdu	6	3	25	75	100
	25BLE10	II	English-I	English	6	3	25	75	100
	25BKS11	III	Core-I	Financial Accounting	5	5	25	75	100
	25BKS12	III	Core-II	Corporate Correspondence	5	5	25	75	100
	25BEKS13A	III	Elective–I	Corporate E-Management	4	3	25	75	100
	25BEKS13B			Basics Personal Finance & Investment Management or					
	25BSKS14	IV	Skill Enhancement Course – I (SEC - I)	Logistics Management	2	2	25	75	100
	25BFKS15	IV	Foundation Course	Fundamental Concepts of Accounting & Commerce	2	2	25	75	100
	Total				30	23			700
Semester II	25BLU20 / 25BLT20	I	Language–II (Tamil / Urdu)	Language - Tamil / Urdu	6	3	25	75	100
	25BLE20	II	English-II	English	6	3	25	75	100
	25BKS21	III	Core–III	Advanced Financial Accounting	5	5	25	75	100
	25BKS22	III	Core–IV	Corporate Management	5	5	25	75	100
	25BEKS23A	III	Elective–II	Securities Laws & Regulation of Financial Markets	4	3	25	75	100
	25BEKS23B			Emotional Intelligence					
	25BSKS24	IV	Skill Enhancement Course – II (SEC - II)	Everyday banking	2	2	25	75	100
	25BSKS25	IV	Skill Enhancement Course – III (SEC - III)	Fundamentals of Auditing	2	2	25	75	100
	Total				30	23			700

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BKS11	CORE I	5	5	25	75	100
Course Title		FINANCIAL ACCOUNTING (THEORY 30: PROBLEM:70)					

Learning Objectives

LO1	To understand the fundamentals of accounting and the preparation of financial statements
LO2	To gain knowledge on accounting for non-Trading organizations.
LO3	To learn the accounting concepts relating to Single Entry System
LO4	To understand the basics of Account Current and Average due date
LO5	To impart knowledge on the different types of depreciation methods

SYLLABUS

Unit	Contents	Hours
I	FINAL ACCOUNTS- Preparations of final Accounts of a Sole Trading Concern- Adjustments - Closing stocks- Outstanding and prepaid items - Depreciation - provision for Bad Debts - Provision for Discount on Debtors and creditors - interest on Capital and Drawings.	15
II	INSURANCE CLAIMS- - Meaning and purpose- Method - Forward method - Product method - Average clause (Loss of stock only).	15
III	SINGLE ENTRY SYSTEM-Meaning and features of Single entry and double entry System - Methods of calculation of profit – statement of Affairs Method - conversion method	15
IV	AVERAGE DUE DATE -Average Due Date - Meaning - need - calculation of average due date - consideration of holidays intervening in the period	15
V	DEPRECIATION- Meaning - Causes of depreciation - Methods of providing Depreciation – Straight line Method - Diminishing Balance Method	15

Text book(s):

1. T.S. Reddy & A. Murthy. Financial Accounting, Margham Publications, Chennai.
2. S. Thotheadri & S. Nafeesa, Financial accounting, MC Graw Hill Education, New Delhi.
3. M.V.Nagarajan. Financial accounting, Vidhya publications.

Reference Book(s):

1. S.P.Jain & N.L. Narang S.P.Jain & N.L.Narang, Financial Accounting, Kalyani Publishers, New Delhi.
2. M.C. Shukla, T. S Grewal, S.C. Gupta. Advanced Accounting. S. Chand & Co. New Delhi.

Web Resource(s):

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Recall and explain the fundamentals of accounting and the preparation of financial statements	K1,K2,K3, K4,K5
CO2	Explain and preparation of account current and insurance claim.	K1,K2,K3, K4, K5,
CO3	Accounting under single entry system	K1,K2, K3,K4,
CO4	Knowledge of Average due date	K1,K2
CO5	Classify, apply and compute the different methods of depreciation	K1,K2, K3

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	3	2	3	2	2	2	2	1	1	2	2	2.08
CO2	3	3	2	2	2	2	2	2	1	1	2	2	2
CO3	3	3	2	2	2	2	2	2	1	1	2	2	2
CO4	3	3	2	2	2	2	2	2	1	1	2	2	2
CO5	3	3	2	2	2	2	2	2	1	1	2	2	2
	Mean Overall Score												2.08
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BKS12	CORE 2	5	5	25	75	100
Course Title		CORPORATE CORRESPONDENCE					

Learning Objectives

LO1	To inherit the knowledge on introduction to communication.
LO2	To analyze the different types of communication.
LO3	To demonstrate the knowledge communication in business environment
LO4	To learn the basic understanding of drafting of legal deeds and documents.
LO5	To make the students to understand the drafting of responses and replies.

SYLLABUS

Unit	Contents	Hours
I	INTRODUCTION TO COMMUNICATION- Concept of Communication – Meaning - Definition - Process - Need - Feedback - Principles of Effective Communication – Barriers to Communication.	15
II	TYPES OF COMMUNICATION & CORPORATE CORRESPONDENCE-Types of Communication: Verbal - Non - verbal. Channels of Communication: Formal and Informal—Vertical - Horizontal - Diagonal - Grapevine- Types of Letters	15
III	COMMUNICATION IN CORPORATE ENVIRONMENT-Report Writing – Agenda - Minutes of Meeting –Office Order – Circular Notes - Correspondence with shareholders –Correspondence with directors	15
IV	DRAFTING OF DOCUMENTS- Partnership deed - Power of Attorney - Lease deed – Affidavit – Indemnity bond - Gift deed - Memorandum and articles of association of a company.	15
V	DRAFTING REPLIES & RESPONSES-Drafting replies to regulatory show cause notices – review of business documents and press releases – Responding to proxy advisory reports.	15

Text book(s):

1. N.S.Ragunathan, B.Santhanam – Margham Publications, Chennai, 3rd Edition
2. C.B.Gupta, Business communication, Organisation and Management, 2014.
3. R.C.Sekhar – Ethical Choices in Business – Response Books,2002

Reference Book(s):

1. Rajendra Pal& J.S.Korlahalli, Essentials of Business Communication- Sultan Chand & Sons - New Delhi
2. Shirley Taylor, Communication for Business – Pearson Publications – New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today- Pearson Education Private Ltd. - New Delhi.
4. Penrose, Raspberry, Myers, Advanced Business Communication - Bangalore.
5. Mary Ellen Guffey, Business Communication–Process and Product - International Thomson Publishing - Ohio
6. Corporate Governance and business Ethics by All India Management Association – Excel Books
7. William H.Shaw, Business Ethics –Thomson Publications

Web Resource(s):
1. https://www.ansarada.com/business-readiness/corporate/shareholder-correspondence 2. www.newagepublishers.com 3. www.managementstudyguide.com 4. www.businesscommunication.org

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Inherit the knowledge on introduction to communication.	K1,K2
CO2	Identify & analyses the different types of communication.	K2,K3
CO3	Develop and demonstrate the knowledge communication in business environment.	K3,K4
CO4	Learn the basic understanding of drafting of legal deeds and documents.	K1,K2,K3
CO5	Enlighten the methods of drafting response and replies.	K4,K5,K6

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	2	2	1	2	2	2	2	1	1	2	2	1.77
CO2	3	3	2	2	2	2	2	2	1	1	2	2	2
CO3	3	3	3	2	2	2	2	3	2	2	2	3	2.36
CO4	2	2	2	2	1	2	1	2	3	2	2	2	1.92
CO5	2	2	2	2	2	2	2	2	2	2	2	2	2
	Mean Overall Score												2.01
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BEKS13A	ELECTIVE COURSE-1	4	3	25	75	100
Course Title		CORPORATE E - MANAGEMENT					

Learning Objectives	
LO1	To teach the basics of Computer and devices
LO2	To enlighten about the operating systems hardware, software
LO3	To introduce the concept of internet
LO4	To introduce the basics of Multimedia
LO5	To teach about E-Commerce

SYLLABUS		
Unit	Contents	Hours
I	INTRODUCTION TO COMPUTERS- Introduction to computers –Characteristics - Classification –Advantages & Disadvantages of Computers - Anatomy of Digital Computer - Memory Devices - Input Devices Output Devices	12
II	OPERATING SYSTEM -Concept of Operating System –Functions - Advantages– Classification - Assembler - Compiler - Interpreter– Hardware & Software and its types - Computer Networks – Classification – Typology of Networks	12
III	INTRODUCTION TO INTERNET- Introduction to Internet – Advantages & Uses of Internet – Requirements of internet - Internet Service Providers (ISPs) - IP Addressing – Domain Name - Web Browser - E - Mail – Advantages & Disadvantages of E - Mail	12
IV	MULTIMEDIA- Multimedia – meaning – Basic Concepts & Elements of Multimedia - Text - Images - Sound / Audio - Video - Graphics and Animations – Uses of multimedia in Education and Entertainment	12
V	E-COMMERC E - Commerce – Benefits – Nature - Classification of E - commerce – Advantages & Disadvantages of E - Commerce Traditional Commerce vs. E - Commerce – Payment through Electronic mode	12

Text book(s):
1. Computer Applications in Business – Alexix Leon, Mathew Leon – Vijay Nicole imprints Publication 2. Fundamentals of Information Technology – Alexix Leon, Mathew Leon
Reference Book(s):
1. Every Students guide to Internet. – John Callahan. 2. E-Commerce - K.K.Bajai and Debjani Nag - The cutting edge of Business. 3. Introduction to Information Technology – P.Rizwan Ahmed – Margham Publications. 4. E-Commerce - Dr.K.Abirami Devi & Dr.M.Alagammai – Margham Publications.
Web Resource(s):
1. https://edu.gcfglobal.org/ 2. https://onlinecourses.swayam2.ac.in/cec19_cs06/preview

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Define computer, its classification and uses in business.	K1,K2
CO2	Discuss and explain the operating system, hardware and software and computer networks.	K1,K2,K3
CO3	Demonstrate a basic use of internet, email in current scenario and be aware of it.	K2,K3
CO4	Identify the basic concepts and elements of multimedia and their uses in both education and entertainment.	K3,K4
CO5	To communicate the legal frame work of e-commerce and assess the various modes of electronic payment system.	K2,K3,K4

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	2	1	1	3	1	1	2	1	1	2	2	1.69
CO2	3	3	2	2	3	1	1	3	2	1	2	2	2.08
CO3	3	3	2	2	3	2	1	3	2	2	2	2	2.25
CO4	2	2	1	2	2	1	1	2	1	2	2	1	1.62
CO5	3	3	2	2	3	2	2	3	2	2	2	3	2.42
	Mean Overall Score												2.01
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours s / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BEKS13B	ELECTIVE COURSE-1	4	3	25	75	100
Course Title		BASICS OF PERSONAL FINANCE AND INVESTMENT PLANNING					

Learning Objectives

LO1	To make students understand basic concepts of personal finance
LO2	To enable the students to learn time value of money
LO3	To impart the knowledge on the power of compounding the money
LO4	To introduce the concepts of financial planning
LO5	To identify the various investments options and creating a balanced portfolio.

SYLLABUS

Unit	Contents	Hours
I	Personal finance importance – Money Management Skills – Time Value of Money – Present Value– Future Value – PV & FV of a Lump Sum – PV and FV of Annuities Returns – Nominal Rate– Real Rate (Theory Only)	12
II	Investment Options – Meaning of Portfolio – creating a balanced investment.	12
III	Investment Products and their Applications – Fixed Income Products –Mutual Fund Products – Equity Market –Derivatives and Commodities – FOREX	12
IV	Real Estate and Other Investments - Risk Profiling – Types of Investment Risks - Goal Based Investment Planning - Selection of Investment Products to achieve a Goal	12
V	Insurance – importance – Life Insurance – Medical insurance – General insurance	12

Text book(s):

1. Kane, Alex Investments McGraw Hill Education
2. Chandra, Prasanna Investment Analysis and Portfolio Management McGraw Hill Education

Reference Book(s):

Personal Finance – National Finance Olympiad

Web Resource(s):

1. <https://www.rbi.org.in>
2. <https://investor.sebi.gov.in/iematerial.html>

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understand and exhibit the skill to plan personal finance	K1 - K2
CO2	Learn the time value of money and power of compounding	K2 - K3 - K4
CO3	Choosing the investment options with required knowledge	K2 - K3
CO4	Identify the various investment options	K3 - K4
CO5	Analyze the investment opportunities and selecting the best among them for diversified portfolio	K4 - K5 - K6

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	2	3	2	2	3	2	2	2	3	2.42
CO2	3	3	2	3	3	2	2	3	2	2	2	2	2.42
CO3	3	3	2	2	3	2	2	3	2	2	2	3	2.42
CO4	2	2	2	2	2	1	1	2	2	2	2	2	1.92
CO5	3	3	2	3	3	2	2	3	2	2	2	3	2.5
	Mean Overall Score												2.34
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BSKS14	SKILL ENHANCEMENT COURSE - SEC1	2	2	25	75	100
Course Title		BASICS OF LOGISTICS MANAGEMENT					

Learning Objectives	
LO1	To provide an opportunity to learn the fundamentals of logistics
LO2	To create and interest in students to explore the field of logistics and allied industries for employment and business
LO3	To demonstrate the knowledge of supply chain management
LO4	To learn the basic understanding of elements of logistic and supply chain management.
LO5	To make the students understand the material handling.

SYLLABUS		
Unit	Contents	Hours
I	Concepts of Logistics – Evolution – Nature and Importance Logistics — Logistics System Fundamentals Transport System: Railway - Road - Air - Waterways - Pipe Lines –Storage and Handling Capacities	6
II	Components of Logistics Management – Competitive advantages of Logistics Functions of Logistics management –Logistics Network - Integrated Logistics system.	6
III	Supply chain management – Nature and Concepts – Value chain - Functions – Supply chain effectiveness–Outsourcing–3PLsand4PLs–	6
IV	Elements of Logistics and Supply chain management – Inventory carrying – Warehousing - Technology in the warehouse: Computerization - Bar coding - RFID.	6
V	Material handling - Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting	6

Text book(s):
1. John J.Coyle , C. John Langley. JR., Robert A. Novack, Brian J.Gibson – Supply Chain Management A Logistics Perspective – CENGAGE , New Delhi 2. JoelD.Wisner , Keah – Choon Tan , G.Keong Leong – Principles of Supply Chain Management a Balanced Approach– CENGAGE, New Delhi
Reference Book(s):
1. Agarwal, D.K., ‘Text book of Logistics and Supply Chain Management’, Mac Millan India Ltd, 2003. 2. Chase, R.B., Shankar,R and Jacobs, F.R. ‘Operations Management and Supply Chain Management’, McGraw Hill Publications, 13th edition, 2018. 3. Chopra, S., Meindl, P. and Kalra, D.V. ‘Supply Chain Management’, Pearson Education India, 6th edition, 2016.

Web Resource(s):

1. www.managementstudyguide.com
2. https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf
3. <https://www.camcode.com/asset-tags/supply-chain-management-guide/>
4. <https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf>
5. https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeuxMg-S0f0hGcn

Course Outcomes

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

CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understand the basic concepts of Logistics	K1 - K2
CO2	Identify the opportunities in the field of logistics	K2 - K3 - K4
CO3	Demonstrate the knowledge of supply chain management	K2 - K3
CO4	Learn the basic understanding of elements of logistic and supply chain management.	K3 - K4
CO5	Make the students understand the material handling	K4 - K5 - K6

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	2	2	2	1	3	2	2	2	2	2.08
CO2	3	3	2	2	3	2	2	3	2	2	2	3	2.42
CO3	3	3	3	2	3	2	2	3	2	2	2	3	2.5
CO4	2	2	2	2	2	2	1	2	2	2	2	2	2
CO5	2	2	2	2	2	2	1	2	1	1	2	2	1.83
	Mean Overall Score												2.17
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BFKS15	FOUNDATION COURSE - FC	2	2	25	75	100
Course Title		FUNDAMENTAL CONCEPTS OF ACCOUNTING AND COMMERCE					

Learning Objectives

LO1	To provide an overview of accounting concepts
LO2	To create an insight about the commerce and allied areas covered in the programme.
LO3	To demonstrate the knowledge of company law
LO4	To learn the basic understanding of elements of business management.
LO5	To make the students understand the material handling.

SYLLABUS

Unit	Contents	Hours
I	Definition - Systems of Accounting -Functions of Accounting -Basis of Accounting - Classification of Accounts -Golden Rules of Accounting	6
II	Need for concepts and conventions – characteristics – meaning and classifications	6
III	Types of accounting – Meaning and contents – Different type of accounting – Introduction to Corporate Accounting – Cost Accounting – Management Accounting	6
IV	Overview of Business Law – Company Law – Commercial Law – Industrial Law	6
V	Management - Definition - Types - Functions of business management - Scope of Business management	6

Text book(s):

1. T.S.Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
2. S.Thothadri & S.Nafeesa, Financial accounting, MCGraw Hill Education, NewDelhi.
3. Legal Aspects of Business – Vijay Niclas – V Balachandar and S Thothadri
4. N.Premavathy, Principles of Management – Sri Vishnu Publication - Chennai.
5. J.Jayasankar, Business Management - Margham Publication -Chennai.
6. Elements of Mercantile Law – N.D.Kapoor

Reference Book(s):

1. S.P.Jain & N.L.Narang S.P.Jain & N.L.Narang, Financial Accounting, Kalyani Publishers, New Delhi.
2. M.C. Shukla , T.S Grewal , S.C. Gupta .Advanced accounting .S.Chand & Co.New delhi.
3. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons - NewDelhi.

4. L.M.Prasad,Principles&PracticeofManagement -SultanChand&Sons–NewDelhi
5. HumanResourceManagement–VSPRao
6. HumanResourceManagement –Ashwathappa
Web Resource(s):
1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. http://www.managementstudyguide.com/

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understand and apply the principles of accounting	K1 - K2
CO2	Demonstrate an overview of understanding of commerce and allied fields	K3
CO3	Demonstrate the knowledge of supply chain management	K2 - K3
CO4	Learn the basic understanding of elements of logistic and supply chain management.	K3 - K4
CO5	Make the students understand the material handling	K4 - K5 - K6

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	3	2	2	2	1	1	3	2	2	2	2	2.08
CO2	3	2	2	2	2	2	2	2	2	2	2	2	2.08
CO3	3	3	3	2	3	2	2	3	2	2	2	3	2.5
CO4	2	2	2	2	2	2	1	2	2	2	2	2	2
CO5	2	2	2	2	2	2	1	2	1	1	2	2	1.83
	Mean Overall Score												2.098
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BKS21	CORE 3	5	5	25	75	100
Course Title		ADVANCED FINANCIAL ACCOUNTING (THEORY 30 : PROBLEM 70)					

Learning Objectives	
LO1	Prepare partnership accounts
LO2	Compute the accounting of dissolution of partnership.
LO3	Prepare branch accounts.
LO4	Compute departmental accounting
LO5	Demonstrate hire purchase and installment system.

SYLLABUS		
Unit	Contents	Hours
I	BRANCH ACCOUNTS: Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit	15
II	DEPARTMENTAL ACCOUNTS: Basis of Allocation of Expenses - Calculation of Profit - Inter - departmental Transfer at Cost or Selling Price.	15
III	HIRE PURCHASE AND INSTALLMENT SYSTEM: Hire purchase system–Default and repossession–Installment system–calculation of interest	15
IV	BILLS OF EXCHANGE: Introduction – Parties to Bills of Exchange – Specimen of Bills of Exchange – Accounting Treatment of Bill Transactions	15
V	PARTNERSHIP ACCOUNT: Methods of valuation of Goodwill - Admission of a Partner – Retirement of a Partner (Simple problems)	15

Text book(s):
<ol style="list-style-type: none"> 1. T.S.Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai. 2. S.Thothadri & S. Nafeesa, Financial accounting, MC Graw Hill Education, New Delhi. 3. M.V.Nagarajan. Advanced Financial Accounting, vidhya publications 4. M.C.Shukla, T.SGrewal, S.C.Gupta. Advanced accounting. S.Chand & Co.New delhi.
Reference Book(s):
<ol style="list-style-type: none"> 1. Principles and practice of Accounting - R.L.Gupta & V.K.Gupta – Sultan Chand & sons. 2. Financial Accounting – S.P.Jain & K.L.Narang – KalyaniPublishers.
Web Resource(s):
<ol style="list-style-type: none"> 1. www.accountingcoach.com 2. www.accountingstudyguide.com

3. www.futureaccountant.com
4. www.onlinelibrary.wiley.com
5. <https://books.google.co.in/books?isbn=8126909935>
6. <https://books.google.co.in/books?isbn=9966254455>
7. <https://books.google.co.in/books?isbn=0470635290>

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Discuss the concepts of branch accounts and the system involved.	K1 - K2
CO2	Explain and apply the concepts and workings of Departmental Accounts	K3
CO3	Relate and apply the provisions of hire purchase system concept.	K2 - K3
CO4	Explain and apply the concepts and workings of Bills of Exchange	K3 - K4
CO5	Recall and interpret of fundamentals of Partnership account and learn the treatment of accounts at various stages.	K4 - K5 - K6

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	2	1	3	1	2	2	2	2	2.08
CO2	3	3	2	2	2	1	1	3	2	2	2	2	2
CO3	3	3	2	2	2	1	1	3	2	2	2	2	2
CO4	3	3	2	2	2	1	1	2	3	2	2	2	2
CO5	3	3	2	2	2	1	1	3	2	2	2	2	2
	Mean Overall Score												2.08
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BKS22	CORE 4	5	5	25	75	100
Course Title		CORPORATE MANAGEMENT					

Learning Objectives	
LO1	To introduce the management concepts and levels
LO2	To explain the functions, procedures and decision-making process of the management
LO3	To provide the fundamental understanding of Human Resource Management
LO4	To familiarize with the concepts and methods of training and performance appraisal
LO5	To originate thinking on corporate management and the governing factors

SYLLABUS		
Unit	Contents	Hours
I	INTRODUCTION TO CORPORATE MANAGEMENT Management: Concept – Definition – Role and Functions of a Manager – Levels of Management – Henry Fayol's Principles of Management – Taylor's Scientific Management.	15
II	FUNCTIONS - DECISION MAKING AND PROCEDURES Functions of Management – process of Decision Making – Span of Control – Factors determining span – Policies – Procedures and Methods	15
III	HUMAN RESOURCE MANAGEMENT Human Resources Management – concept – Human Resources planning - Human Resources Audit – Nature and Benefits – Recruitment – Selection – Interview – Placement	15
IV	TRAINING AND PERFORMANCE APPRAISAL Induction–Training–Methods–Performance appraisal–Methods–Career Development – Communication – Significance – Co-ordination	15
V	CORPORATE MANAGEMENT AND GOVERNING FACTORS Corporate Management – Significance – Factors governing effective Corporate Management – Five levels of Corporate Management	15

Text book(s):
<ol style="list-style-type: none"> 1. Principles of Management, P.C.Tripathi & P.N.Reddy, Mc Graw Hill Education 2. Essentials of Management, Wehrichand Koontz, Mc Graw Hill Education
Reference Book(s):
<ol style="list-style-type: none"> 1. Principles of Management, L.M.Prasad, Sultan Chand & Sons 2. Principles of Management, Dinkar Pagare, Sultan Chand & Sons 3. Business Management, C.B.Gupta, Sultan Chand & Sons. 4. Human Resource Management, Ashwathappa, Tata Mc Graw Hill, NewDelhi.
Web Resource(s):
<ol style="list-style-type: none"> 1. https://www.managementstudyguide.com/what_is_management.htm 2. https://iedunote.com/planning-nature-importance-types 3. https://creately.com/blog/diagrams/types-of-organizational-charts 4. https://www.managementstudyguide.com/delegation_of_authority.htm 5. https://www.managementstudyguide.com/coordination.htm

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understand the basic concepts of management	K1,K2
CO2	Comprehend the significant of management in today's world.	K2
CO3	Discuss the practice to apply management concepts in corporate environment.	K3,K4
CO4	Understand the basics of HRM.	K2
CO5	Apply the concepts of corporate management and the factors for effective governance.	K3,K4

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	2	2	2	2	2	2	3	2	1	2	2	2.08
CO2	3	2	2	2	2	2	2	3	2	1	2	2	2.08
CO3	3	3	3	2	3	2	3	3	3	2	2	3	2.67
CO4	3	2	2	2	2	2	2	3	2	1	2	2	2.08
CO5	3	3	3	3	3	3	3	3	3	2	2	3	2.83
	Mean Overall Score												2.35
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BEKS23A	ELECTIVE COURSE (DISCIPLINE SPECIFIC) – 2	4	3	25	75	100
Course Title		SECURITIES LAW & REGULATION OF FINANCIAL MARKETS					

Learning Objectives	
LO1	To acquire knowledge on primary / new issue market, secondary market, SEBI guidelines for new issue market and investors protection on it.
LO2	To understand the functioning of stock exchange and related procedures
LO3	To learn the Mechanism of stock exchange trading
LO4	To gain knowledge about the various financial instruments
LO5	To introduce the concept of credit rating and agencies

SYLLABUS		
Unit	Contents	Hours
I	Primary Market / New Issue Market Meaning - Functions of New Issue Market - Methods of Floating New Issues - Players Involved In The New Issue Market (Merchant Bankers - Underwriters - Brokers - Managers & Banks.	12
II	Secondary Market / Stock Exchange Stock Exchanges – Meaning - Functions - Importance – Types of Brokers - Listing of Securities in Indian Stock Exchange - NSE – BSE – OTCEI	12
III	Mechanism of Stock Market Trading Mechanism of Stock Market Trading – Demat Trading - Market Derivatives - Advantages– Futures - Market Indexes - SENSEX - NIFTY -NIFTY (Basics)	12
IV	Financial Instruments in New Issue and Secondary Market Treasury Bills – Commercial Bills - Equity Shares - Preference Shares - Sweat Equity Shares - Debentures -	12
V	Credit Rating Agency Meaning - Functions - Credit Rating Agencies in India - CRISIL & CARE	12

Text book(s):
<ol style="list-style-type: none"> 1. Dr.L.Natrajan – Securities Laws & Market Operations, Margham Pub. Chennai 2. K.Natrajan, E.Gordon –Financial Market & Services, Himalaya Publishing House, Mumbai. 3. S.Gurusamy–Securities Laws & Market Operations, Vijay Nichole Prints, Chennai. 4. Gupta L C – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
Reference Book(s):
<ol style="list-style-type: none"> 1. Machi Raju H.R– Working of Stock Exchange in India, New Age International. 2. Chandrate K.R; et.al., : Capital Issue, SEBI & Listing; Bharat Publishing House. 3. V.K.Bhaliya– Financial Derivatives– Risk Management, Sultan Chand Ltd, New Delhi
Web Resource(s):
<ol style="list-style-type: none"> 1. http://corporatefinanceinstitute.com 2. www.bseindia.com 3. www.managementstudyguide.com

Course Outcomes

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

CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understand the basic knowledge of SEBI guidelines for new issue market and investor protection on it.	K1,K2
CO2	Explain the role of stock market and the various role played by its intermediaries	K2
CO3	Demonstrate the functions of stock exchange, mechanics, types and also listing of securities, DEMAT etc	K3
CO4	Exhibit the difference between various financial instruments	K4
CO5	Explain and demonstrate the procedure followed by credit rating agencies & interpret the same	K2,K3

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	3	2	2	2	2	2	3	3	2	2	3	2.42
CO2	3	3	3	2	3	2	2	3	3	2	2	3	2.58
CO3	3	3	3	2	3	2	2	3	3	2	2	3	2.58
CO4	3	2	2	2	2	2	1	2	2	1	2	2	2
CO5	3	3	2	2	3	2	2	3	3	2	2	3	2.42
	Mean Overall Score												2.40
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BEKS23B	ELECTIVE COURSE (DISCIPLINE SPECIFIC) – 2	4	3	25	75	100
Course Title		EMOTIONAL INTELLIGENCE					

Learning Objectives	
LO1	To enable the students to understand the concepts of emotional intelligence
LO2	To teach the students on aspects relating to personality Analysis Self - analysis - Positive and negative traits
LO3	To learn about the Personality
LO4	To gain knowledge about Psychological Growth
LO5	To introduce the concept of Personal SWOT Analysis

SYLLABUS		
Unit	Contents	Hours
I	Introduction Introduction – Emotional Intelligence – Meaning - Benefits - Importance of emotions – Self – awareness and competencies Psychological Needs.	12
II	Traits Traits – Negative Traits – Anger Management –Attitude - Negative thinking - Positive Traits.	12
III	Personality Personality Analysis –Personality Type – Self-Esteem - Will Power - Confidence	12
IV	Self Analysis Self - analysis: Psychological growth and adjustment – Personal Development Plan	12
V	SWOT Analysis Personal SWOT Analysis – Learning to Celebrate Life	12

Text book(s):
1. Dr.Aparna Chattopadhyay What's Your Emotional IQ - Pustak Mahal - May2004. 2. Jill Dann - Hodder & Stoughton - Emotional Intelligence In a Week - 10 Edition - 2007. 3. Daniel Goleman - Emotional Intelligence: Why It can matter More than IQ.
Reference Book(s):
Web Resource(s):
1. https://asantelim.files.wordpress.com/2018/05/daniel-goleman-emotional-intelligence.pdf 2. https://globalleadershipfoundation.com/geit/eitest.html

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understanding Emotional intelligence	K1 - K2
CO2	Exhibiting skills for stress and anger management and develop self - empowerment	K2 - K3
CO3	Analyzing people based on personality and develop deep self - esteem - will power etc.	K3
CO4	Learning the Psychological growth and adjustment	K4
CO5	Leading to personal SWOT analysis	K4 - K5

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	3	3	2	1	2	1	3	2	2	2	2	2.08
CO2	3	3	2	2	2	1	1	3	2	2	2	2	2
CO3	3	3	2	2	2	1	1	3	2	2	2	2	2
CO4	3	3	2	2	2	1	1	3	2	2	2	2	2
CO5	3	3	2	1	2	2	1	3	2	2	2	2	2
	Mean Overall Score												2.08
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BSKS24	SKILL ENHANCEMENT COURSE - SEC2	2	2	25	75	100
Course Title		EVERY DAY BANKING					

Learning Objectives	
LO1	To introduce the basic concepts of banking and related documents and process
LO2	To enable the students to gain knowledge about the modern banking techniques and related terms.
LO3	To learn the Mechanism of Online Banking
LO4	To gain knowledge about the Loan Process
LO5	To introduce the concept of Digital Banking

SYLLABUS		
Unit	Contents	Hours
I	Introduction Banking– Definition–passbook–cheque book–Format of Cheque–Filling up of Cheque - Deposit Challan – Filling up.	6
II	Application Filling Application Filling – Account Opening form – Filling up – Documents Required - Debit Card–Credit Card – ATM Machine–Cash Deposit Machine –	6
III	Online Banking Online Banking – Sign up – Process – Requirements – Login – Customer ID – User ID – Password – Hints for creating Passwords – change of password	6
IV	Loans process Loans – Types of Loan – Documents required - Repayment of Loans	6
V	Digital Banking Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments - Alerts and notifications	6

Text book(s):
<ol style="list-style-type: none"> 1. B.Santhanam – Banking & Financial systems - Margham Publications 2. E-Banking and E-Commerce: Emerging issues in India by N. Subramani, M. Murugesan, D. Anbalagan, and V. Ganesan 3. E-Banking Management by Rajni Choudhary 4. "Internet Banking" by K.M. Harun Ur Rashid 5. "Digital Banking and Finance" by Christopher E C Gan and Nirosha Hewa-Wellalage (Editors)
Reference Book(s):
<ol style="list-style-type: none"> 1. S.N.Maheshwari Banking theory - law and practice - Kalyani Publications 2. Parameswaran – Indian Banking - S.Chand & Co.
Web Resource(s):
<ol style="list-style-type: none"> 1. https://en.wikipedia.org/wiki/Online_banking 2. https://www.sbi.co.in/portal/web/services/internet_banking 3. https://www.hdfcbank.com/assets/popuppages/netbanking.htm 4. https://www.investopedia.com/terms/m/mobile_banking.asp

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Exhibit the skill to perform basic banking operations and distinguish between basic documents	K1 - K2 - K3
CO2	Execute online - Mobile Banking and Related Transactions	K3
CO3	Demonstrate the Functions of Stock Exchange - Mechanics - Types and also Listing of Securities - DEMAT etc	K3
CO4	Exhibit the difference between various Financial Instruments	K4
CO5	Explain and demonstrate the procedure followed by credit rating agencies & interpret the same	K2 - K3

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	3	2	2	2	2	1	3	2	1	2	2	2.08
CO2	3	3	2	2	3	2	2	3	2	1	2	3	2.33
CO3	3	3	2	2	3	2	2	3	3	2	2	3	2.5
CO4	3	2	2	2	2	2	1	2	2	1	2	2	1.92
CO5	3	3	2	2	3	2	2	3	3	2	2	3	2.5
	Mean Overall Score												2.27
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	25BSKS25	SKILL ENHANCEMENT COURSE - SEC3	2	2	25	75	100
Course Title		FUNDAMENTALS OF AUDITING					

Learning Objectives

LO1	To make the students to understand the concept of Auditing
LO2	To enable the students to gain knowledge of various classification of Auditing.
LO3	To learn about the Audit Planning
LO4	To gain knowledge about types of vouching and verification
LO5	To understand the Powers and Duties of Auditors

SYLLABUS

Unit	Contents	Hours
I	Introduction Introduction Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit	6
II	Classification of Audit Principles of Audits - Types of Audits	6
III	Audit Planning Audit Planning – Auditing Techniques – Basics of Internal audit – procedure and documentation	6
IV	Vouching and Verification Meaning and types of vouching and verification	6
V	Appointment and powers of Auditor Appointment of auditors - Powers - Duties and Removal of Auditors.	6

Text book(s):

1. Auditing - D.P.Jain Konark Publishers Pvt. Ltd.
2. Auditing - Principles and Practice - Ravinder Kumar and Virender Sharma - Eastern Economy Edition.
3. Practical Auditing- K. Sundar and K. Paari-Vijay Nicole Imprinting Private Ltd

Reference Book(s):

1. Practical Auditing - B.N.Tandon - Sultan Chand and Co. - New Delhi.
2. Contemporary Auditing - Kamal Gupta - Tata McGraw Hill.
3. Practical Auditing - Dinkar Pagare - Sultan Chand & Sons

Web Resource(s):

1. http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understanding and remembering the basic process of auditing	K1 - K2
CO2	Identify the difference between vouching and verification	K2 - K3
CO3	Learn about the Audit Planning	K3
CO4	Gain knowledge about types of vouching and verification	K4
CO5	Understand the Powers and Duties of Auditors	K4 - K5

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	1	2	2	1	1	3	2	1	2	2	1.83
CO2	3	2	1	2	2	1	1	3	2	1	2	2	1.83
CO3	3	3	2	2	2	1	2	3	2	2	2	2	2.08
CO4	3	3	2	2	2	1	1	3	2	1	2	2	1.93
CO5	3	3	2	2	2	2	2	3	3	2	2	3	2.33
	Mean Overall Score												2.01
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
